



# Economic and Social Council

Distr.  
GENERAL

E/1989/43/Add.1  
17 April 1989

ORIGINAL: ENGLISH

First regular session of 1989  
Item 5 of the provisional agenda\*

## PUBLIC ADMINISTRATION AND FINANCE

### Report of the Secretary-General

#### Addendum

### Report of the Ninth Meeting of Experts on the United Nations Programme in Public Administration and Finance

(New York, 14-23 March 1989)

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## INTRODUCTION

1. Pursuant to Economic and Social Council decision 1988/115, the Secretary-General convened the Ninth Meeting of Experts on the United Nations Programme in Public Administration and Finance at the United Nations Headquarters from 14-23 March 1989.

2. The Meeting had the following terms of reference, which were derived from Council decision 1988/115:

(a) To review major current issues in public administration and finance in developing countries paying special attention to enhancing the role of public administration in developing countries in the promotion and management of development alternatives so as to facilitate their balanced and accelerated process of development;

(b) To review United Nations work programme in public administration and finance including preparation of the next Medium-Term Plan;

(c) To review technical co-operation activities of the United Nations in public administration and finance, with special reference to the prospects of technical co-operation among developing countries;

(d) To review Special Action Programme in Public Administration and Management for Africa (SAPAM);

(e) To make appropriate recommendations for action at both the national and international levels.

3. Prior to the commencement of the Meeting, on 13 March 1989, the United Nations convened an informal inter-agency working group. Its main objectives were to review the activities of the agencies under their respective public administration and finance programmes and to consider common issues that the working group as a whole could recommend to the Meeting of Experts for priority consideration.

4. The meeting of the working group was attended by representatives of the Department of International Economic and Social Affairs and the Department of Technical Co-operation for Development of the United Nations Secretariat, the International Labour Organisation (ILO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the World Health Organization (WHO) and the United Nations Industrial Development Organization (UNIDO). Written statements were submitted by the representatives of the Department of International Economic and Social Affairs, the United Nations Development Programme, ILO, UNIDO and the International Monetary Fund (IMF).

5. The Meeting of Experts was opened by the Under-Secretary-General for Technical Co-operation for Development. He stated that the Meeting was to review current issues and the United Nations work programme in public administration and finance and advise the Council on the measures that needed to be taken at different levels

to further enhance the administrative and management capabilities of Governments in developing countries.

6. The Under-Secretary-General underlined the critical role of public sector management in supporting the core functions of Governments and responding to the challenges of growth and development. He noted that the challenge before the public sector management was not only to increase its productivity substantially but also demonstrate its ability to adapt, innovate and manage change. He underlined the significance of the request made by the Economic and Social Council to this Meeting to accord, inter alia, "special attention to enhancing the role of public administration in developing countries in the promotion and management of development alternatives so as to facilitate their balanced and accelerated process of development".

7. The Under-Secretary-General explained how these considerations and the mandate given by the Economic and Social Council were taken into consideration in preparing an agenda for consideration by the experts. He briefly defined the task before the experts: to identify major dimensions of public sector management where reforms and adjustments were required and to suggest institutional, policy, and technical measures to deal with the present and future challenges of development. Finally he stressed the significance of the recommendations of the Meeting and hoped that the report of the Meeting would enable the Council to decide on a broad range of measures that needed to be taken at the international, regional and national levels.

8. The Director of the Development Administration Division described briefly the history of the United Nations programme in public administration and finance, its relationship with other United Nations activities in socio-economic fields, and the current focus, major types of activities and resources for the programme. He briefly reviewed the programme of work and documentation for this Meeting. The agenda adopted by the Meeting is given in annex I to the present report.

9. Twenty-two experts were invited from different regions of the world to attend the Meeting. The experts participated in their individual capacity and not as representatives of their Governments or organizations. In addition, the Meeting was attended by representatives of the regional commissions and other United Nations bodies, specialized agencies, interregional and regional institutions, and non-governmental organizations. A list of participants is given in annex II to the present report.

10. The Meeting elected Mr. N. T. Mizere (Malawi) Chairman; Mr. Alfred Dimpker (Federal Republic of Germany), Mr. Bintoro Tjokroadmidjojo (Indonesia) and Horacio Losoviz (Argentina) as Vice-Chairmen; and Mr. G. E. Mills (Jamaica) Rapporteur.

11. The Meeting had before it the following documents: "Current issues in public administration and finance in developing countries" (ST/SG/AC.6/1989/L.2); "United Nations work programme in public administration and finance and medium-term plan for the period 1992-1997" (ST/SG/AC.6/1989/L.3); "Special Action Programme in Public Administration and Management for Africa" (ST/SG/AC.6/1989/L.4);

"Declaration on local self-government" (ST/SG/AC.6/1989/L.5); "Report of the Information Inter-Agency Working Group" (ST/SG/AC.6/1989/L.6); and conference room papers on the needs of local governments in developing countries and on the proposed programme of work for the biennium 1990-1991. In addition, the following documents were made available as background information for the deliberations on the medium-term plan for the period 1992-1997: note by the Secretary-General on preparation of the next medium-term plan (A/43/329) and a conference room paper on the proposed programme structure of the medium-term plan for the period beginning in 1992. A note by the Secretary-General concerning a world-wide declaration on local self-government (E/C.2/1987/3) was also made available.

#### I. POLICY ANALYSIS AND DEVELOPMENT OF POLICY ALTERNATIVES

12. Improvement of policy-making by government central guidance clusters is and will continue to be a subject of critical importance in developing countries. This is a valid proposition irrespective of the role of the State in economic and social development. Even the introduction of market-based approaches might require careful policy-making in societies which lack the basic infrastructure that is taken for granted in developed economies.

13. This problem has always been of the utmost importance in developing countries even in normal conditions. But there are currently a number of factors that have contributed to a heightened awareness of needs and problems, foremost among which are the severe economic and social hardships and serious impediments to continued growth and development that many countries face. In some cases, the issue now is not how to advance but rather how to prevent further decline. In many situations, Governments have lost the policy initiative and can only react to demands and pressures arising from the society and from outside.

14. The improvement of policy-making requires more adequate policy analysis support, although this need must be qualified in some cases. There might be situations in which the pressures on time and resources are such that it makes it difficult to analyse the policy predicaments. Still in other situations exogenous factors or unexpected obstacles create situations which are so constricted that the identification of alternatives becomes very difficult. Quite frequently the complexity of the problems requires complicated studies that might call for analytical skills unavailable in developing countries. Even when aiming at a high level of rationality in the policy-making process itself, there will be factors or elements that are not easily incorporated in rational models, since differences in circumstances, cultures, countries and other qualifying factors make it impossible to resort to such tools. But even so, there is still great scope for improving policy-making through adequate analytical support.

15. The situation faced by many countries is difficult indeed. Without attempting a comprehensive list, a few of those problems might be enumerated. Difficulties in incorporating political considerations and/or values into policy advice; weakness of the institutions providing support to policy-making functions such as planning, budgeting and economic and financial management; differences in policy views among various departments and agencies and lack of a framework of articulated national

objectives that could be used to solve such differences; absence of collaborative linkages between agencies facing multisectoral problems; difficulties in making output priorities compatible with input or process regulations. All these problems plague policy formulation and implementation in most countries - developing and developed. Even some Governments in countries with a traditionally strong and well-prepared permanent civil service have found it necessary to use "special advisers" or similar extra-constitutional mechanisms to provide the political levels with a wider reservoir of policy alternatives and have witnessed a decline in the role of the civil service as policy adviser.

16. Quite frequently, inadequate responses to crisis and adversity aggravate the situation. Denial of the existence of such problems consumed scarce resources by prolonging untenable situations for rather long periods. We can find also numerous attempts at simplification, where complex crises of multiple origin were reduced to elementary explanations supported by policy theologies - new or old - rather than through adequate analysis. Another typical response was what might be called "formal activism": sanctioning laws, creating institutions, etc. but without real involvement of the top policy makers in the search for solutions or policy alternatives. This frequently entailed the launching of policy packages without including the necessary resources. In such conditions, the policy attempts had very little chance of meeting any objective other than looking good for a short time. A second form that "formal activism" adopted in some cases was a constant reallocation of the responsibility for policy-making either between persons or between institutions. The combination of a tradition of incremental changes and the inevitable need to reduce public expenditure resulted in more or less irrational across-the-board cuts rather than in reasoned decisions about programmes' priorities. A common pattern of adjustment is the avoidance of difficult choices in relation to outputs: the decrease in the provision of basic services is rarely the consequence of specific choices. It is always possible to argue that basic services should not be reduced, and to concentrate the retrenchment efforts on inputs and processes: freezing vacancies; decreasing expenditures and maintenance; or requesting the intervention of special commissions to clear the purchase of essential inputs. This "indirect" approach would not only affect outputs but, what is worse, would increase inefficiency and place additional constraints on public management.

17. There are no solutions which are generally valid for the wide array of countries and situations, but it might be argued that in almost every situation it will be important to create and develop mechanisms that will result in an increased availability of policy alternatives. The ways in which this increase could be obtained vary, but a few guidelines might prove sound in most situations.

18. One important step is to improve the transparency and openness of the policy-making process. This will include a greater availability and access to policy-related information, the elimination of unnecessary secretiveness and a greater diffusion of information on government actions and policies. This might prove to be an extremely difficult political decision, but with long-run beneficial effects on the policy-making process.

19. In many cases it will be important to identify and improve systematic ways which permit the adequate collection and use of skills and ideas that might be present in sectors of the society, in order to provide access to fresh ideas on policy alternatives. For example, decentralization might provide opportunities for detecting new ideas and enlarging the pool of persons who might be able to provide suggestions for alternative courses of action. Participation, democratization and representation are widely held values, though they might be of greater value for long rather than short-range policies, and they might not be applicable at all in a number of cases. In any event, their incorporation is difficult to implement and it might be important to discover and encourage the spread of mechanisms which have proved successful in certain country experiences but which may, of course, require adaptation.

20. Another important requirement for a long-run increase in the availability and adequacy of policy alternatives is greater involvement of institutions that can produce and suggest policy alternatives. In many countries this implies involving universities and other academic institutions in this activity. Even if their suggestions are not adopted, the mere fact of their participation will stimulate a reactive response on the part of Governments facing them. On many occasions it might be appropriate to reinforce the quality and the work methods of advisory units close to heads of Government and ministers, staffing such units with a few well-prepared officers. The improvement of mechanisms for quantitative and qualitative evaluation of policies appears necessary. Whatever mechanisms are adopted, the provision of policy analysis should be firmly linked both to those responsible for making decisions and to those responsible for putting policies into practice.

21. Structural issues might introduce problems of co-ordinating and result in deterioration in the policy-making process even in cases where there is adequate staffing in the units involved. One typical example of this kind of problem is usually found in the co-ordination of the work of central cluster units such as the ministry of finance, the planning agency and the central bank in relation to short-term economic policies. The problems found in policy analysis might be quite different depending on whether the focus is on macro or sectoral policies, and such dissimilarities should be carefully analysed.

22. The Development Administration Division of the Department of Technical Co-operation for Development, United Nations Secretariat should sponsor, support and steer comparative studies to bring out the nature of the policy-formulating process, the characteristics of policy analysis inputs, the role of the civil servants therein and the institutions, instruments and strategies in use currently. This can be done with sharper focus if sectors are examined - for example social services; environmental protection; interdependent policy issues between developing and industrialized countries; productive or infrastructure sectors; control of inflation; public sector adjustments; integration of structural adjustment process with real sectoral growth; and impact of policies on the poor and disadvantaged.

## II. HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT DEVELOPMENT

### A. Concept and promotion of human resource development in Government

23. Human resource development is concerned with developing human potential. The concept is viewed as a central point of reference in public management, with appropriate policies and programmes in support of this overriding objective, as well as the instrument for matching functions with capabilities. The quality and quantity of human resources is critical to the level of capability of public organizations. The public service has a special responsibility in identifying and implementing the implications of HRD in terms of recruitment and retention, and education and skill requirements of public personnel. Though there are no reliable estimates of the shortages of trained personnel faced by the developing countries, some of them continue to experience bottlenecks in filling positions requiring expertise in various specialized fields. There is some evidence to suggest that there is some overstaffing at lower and non-technical levels. Advance planning in human resources development may be necessary to avoid overstaffing at these levels.

24. Human resource development is a long-term commitment. A comprehensive strategy would need a broad range of measures, to include, among others, a conducive work environment to allow creativity and innovation in public service, appropriate conditions of work for high-level performance, incentive for motivation and recognition of good work, opportunities for development, staff participation in management process and maintenance of ethics and justice in public administration. A distinction, however, needs to be made between capacity to deliver goods and services and ability of public administration to facilitate and promote effective participation by people.

25. Experience indicates that sufficient lead time is required to prepare personnel in various specialized fields. This would require concerted and co-ordinated effort among all relevant institutions. The role of universities and other institutions in this regard is crucial because several specialized fields are characterized by bodies of knowledge and skills appropriate to instruction and study at this level.

### B. Public personnel systems

26. Many of the issues concerning effective personnel systems relate to the number and cost of public sector employees, their distribution among cadres and functions, between headquarter and field personnel, their individual and collective performance, and skills and abilities for the various tasks of development.

27. The concept of civil service and its systems and practices vary from country to country depending on its historical background stage of development and institutional framework. Some countries have developed an adequate institutional basis and established a career civil service. Historically, a career service, by its implication, is a non-political, permanent core of officials which forms the backbone of a national administration. Such a service was built upon a basis of



what is known as the merit principle, life-time occupation in the service of government and that career advancement to higher grades is open to persons having proved their ability. Yet in many developing countries the concept of permanent career service is modified by a variety of demands and challenges. In some countries those occupying higher administrative and professional positions leave when there is a change in government or a shift in political ideologies. In other cases, the practice of lateral entry of persons into different levels of civil service from the political, military, and private sector is common. Thus some countries used outside expertise in addition to reliance on traditional career service.

28. Many developing countries recognize the importance of specialization in the civil service. This is against the traditional basis of organizing the civil service structure based on a generalized cadre occupying key positions of policy, decision-making and management. There are several dimensions to the problem and it would seem the management of complex organizations may require modifying the existing structure to provide a specialized set of cadres to meet new demands and to promote effective personnel performance.

29. Equally important to the question of the structure of public service organizations is the need for adequate representation of women in the service and opportunities available to them for career advancement.

30. A national personnel management framework should contain precise guidelines for identifying management potential and succession planning with emphasis on career development, with essential characteristics that are relevant to the country's development and manpower objectives.

### C. Training

31. Training programmes in public management have shown a marked upward trend. While there has been expansion in training programmes there are still instances where training is not assigned as much importance as it should, by the management.

32. An important aspect of the training process is the assessment of training needs to collect information on the nature/scale, and scope of responsibilities and the gaps to be met. A number of countries have introduced new methods such as managerial skills analysis, executive profile studies, review of job descriptions and information available in the position description. A key aspect in determining training needs is the ascertaining and sharing of the information with the prospective participants and client agencies before the actual content of training is determined.

33. Training objectives are often linked to pedagogy, course-content and methods. However, if concepts and skills are to be learned they should be spelled out clearly in the objectives. In the final analysis, training objectives must relate to functions, performance, career prospects and management development needs.

34. Training should aim at increasing not only the knowledge and skills of individuals but also at changing their values and attitudes. There are three distinct levels - entry, middle and senior - at which training and management development are considered relevant. Training seems to focus in many developing countries predominantly on the post, pre-entry and induction levels, but even the induction or entry-level training has not received the kind of attention warranted by its importance except for arrangements for a few specialized cadres in a small number of countries.

35. In-service training for middle-level officers has gained general acceptance. Almost every country has an institute of public administration, in-service training centre or at least a focal point to conduct training. However, it has been difficult to assess the impact of in-service training because in many cases training tends to consist of lectures on a collection of general topics. Without a clear orientation, the programmes are apt to be diffuse in their qualitative content. More emphasis is required on curriculum design. Equally important is the need for evaluation of training.

36. One of the major tasks faced by several developing countries is to develop a core group of management trainers with sufficient incentive for them to continue to remain in service, including improved career opportunities in this field. Staffing problems at training institutions are significant constraints in providing an effective training service. It is necessary to encourage training of trainers, in-house capacity in each major agency for necessary training programmes and the development of more indigenously based training material through active research and consultancy service.

37. Both conventional and modern training techniques are being used by developing countries. Some countries are using project studies and attachment to village units to bring relevance to knowledge. Other categories in training techniques which are being used include application of computers in administration, techniques drawn from the behavioural sciences including organization development, with an emphasis on interpersonal and inter-group relations, leadership styles.

#### D. Training of senior managers

38. There is a gradual acceptance of management development opportunities for senior public managers. Interest in management development is a result of several economic and social dynamics as well as scientific and intellectual trends. The growing popularity of the business model needs to be kept in perspective provided adequate adaptations and modifications are made in the context of public management requirements. While, historically, senior administrators in the public service have been drawn from the ranks of generalists they are now being inducted into the service from a wide variety of areas. It now seems necessary, therefore, to acquire explicit information on the range and type of skills, knowledge and abilities they may need to learn.

39. The concept of management development of senior administrators may be viewed from a wider perspective to include a broad consensus on recruitment sources and a

deliberate policy on career development, rotation, and succession planning. It is essential to have a policy on management development of senior administrators as an integral part of personnel policy. A few countries have also adopted guidelines whereby senior administrators are promoted only after having undergone specific training courses.

40. A great deal of effort is required in the development of appropriate management development modules and packages to facilitate the learning process at this level and using methodologies that will encourage management innovations and change.

41. Course content for senior management will require careful planning and preparation. Overall emphasis in the programme content should be viewed from selected strategic reference points of policy analysis, management processes, informatics, etc.

42. Institutes of public administration and staff colleges and other institutions conduct senior management development programmes and some of them organize ad hoc programmes and seminars on topics of contemporary management problems.

#### E. Recommendations for the United Nations

43. The United Nations was requested to assist developing countries in the following areas:

(a) Helping to establish a statistical base for civil service personnel. A basic purpose of such a public service data base would be to determine the existing number of public service employees and the distribution pattern among different cadres so as to determine personnel needs in terms of numbers, quality, levels and training;

(b) Securing financial support to promote human resource development in public administration and assist in organizing pilot management training programmes and in enhancing capacities of national management development institutions.

#### III. DEVELOPMENT AND MANAGEMENT OF GOVERNMENT INFORMATION SYSTEMS

44. The proper management of information systems is an important element in improving the effectiveness of public management in the process of national development. New information technologies have been introduced in public management during the last few decades, in developing as well as industrialized countries, with mixed results on the productivity of administrative operations and the efficiency of public administration.

45. The current use of information technologies in public administration poses a number of issues, particularly those of misuse of computerization or excessive production of information; inadequacy of security or safeguards; absence of

appropriate regulatory mechanisms; lack of trained staff; slow process of implementation due to lack of interest of managers; over-centralization. All these call for appropriate management of information systems.

46. There are two main reasons for misuse or underutilization of information technologies in public administration. The first is that information technologies have often been introduced in public administration units without feasibility study, major changes in organizational structures, or changes in operational procedures, staffing assessment and training of necessary skills. The second reason is that in most countries, information technologies have been or are being introduced in different units independently. The Meeting noted these impediments and suggested that appropriate organizational changes, provision for trained staff and some form of co-ordinating agency to promote information sharing and avoid duplication should accompany introduction of information technologies.

47. The use of information technologies has to be seen from the viewpoint of improving information management in organizations as well. Particularly in countries where information management is not properly organized, it is difficult to computerize the routine functions of administrative operations. Office automation could most productively be introduced when manual information flows and procedures are established by management, and operators are trained. Management's role in creating this environment is crucial so that information flows properly to satisfy the objectives of the organizations.

48. In the planning of information management, as well as to avoid misuse, abuse or underuse of information technologies, the total situation could be appropriately conceived within the framework of information resources management (IRM). Since resources are generally scarce they should be managed effectively as quality assurance and timely availability are specially very important in management of information systems development and operation.

49. There are three aspects of quality assurance in the field of government information systems:

(a) The efficient performance of information systems;

(b) Vulnerability of information systems;

(c) Cost effectiveness of information technologies in government administration.

50. Within the framework of the IRM concept, needs assessment must precede systems development. It should include staffing and skills assessment as well as assessment of foreseeable structural and procedural changes which may be required due to the technology use in organizations. A long-term strategy for providing the needed skills in a given organization, and the public sector as a whole, may be formulated.

51. The effective utilization of new information technologies requires top executive support. Orientation programmes to sensitize the top management should

be given top priority and such sensitization programmes could best be organized in inter-departmental forums to enhance future co-ordination, standardization, information sharing, etc., within the entire public service. Governments need to invest more for management development and training programmes in information technologies.

52. Policy development and management development for government information systems are clearly interrelated activities. The former entails senior management intervention in the use of powerful technologies. Management development calls for management involvement for the successful implementation of information systems strategies. In this connection, the Meeting noted the guidelines on long-term policies and strategies for management of government information systems formulated by the United Nations Expert Working Group on Management of Government Information Systems (to be issued in ST/TCD/SER.E/10).

53. Among the major elements of policies and strategies needed in managing information technologies in public sector organizations, particular importance should be placed on organizational mechanisms, including management development and training programmes such as stated earlier, legal and regulatory mechanisms including procurement and contracting methods, as well as standardization.

54. The Meeting noted that while efforts were under way, several developing countries had not yet come to the stage of establishing standards - that is, information systems planning standards, procurement standards, data standards or technical standards - apart from hardware standards, which public administration cannot alone establish. Standardization helps to promote cost-effective information systems development and maintenance. Choosing a unique and consistent set of methodologies covering information systems design and implementation certainly assures the effective and efficient use of information technologies.

55. In the broad environment of information systems development, attention to the legal framework of government information systems has been gaining increasing importance recently, particularly in developed countries, and this trend is generally being followed in many developing countries. This subject needs to be studied more carefully and extensively.

#### IV. MANAGEMENT OF PUBLIC MONEY: ISSUES IN GOVERNMENT FINANCIAL MANAGEMENT

56. Management of government finances has experienced serious strains during recent years. The substantial growth of expenditures followed by increasing gaps in the availability of resources contributed to higher fiscal deficits and to rising debts, both internal and external. Further, changes in the composition of public expenditures also affected the structure and exercise of financial controls. There thus ensued a fiscal crisis both in terms of policies and the working of the fiscal machinery in most developing countries. Issues in fiscal management have, therefore, lately focused on austerity and conservation and on improving economy, efficiency and productivity in government.

57. Although problems in government financial management were addressed from time to time in the form of efforts to introduce modern budgeting techniques ranging from performance budgeting to zero base budgeting, progress has been largely slow. Lack of commitment, absence of follow-up and of consistent effort over a period of time, and lack of effort to adapt the systems to the specific needs of the countries, among other factors, contributed to a situation where the gains from the introduction of these systems were not too discernible either to the operational officials or to the public. Meanwhile, problems were exacerbated and there was a growing feeling that they were accumulating and were adding additional strains to systems that were already stretched almost beyond capacity.

58. Problems now being experienced, although different in their incidence from one country to another, cover a wide area and range from expenditure planning, inadequate attention to mobilization of resources, lack of convergence between revenue mobilization and expenditure allocations, government accounting and fiscal reporting. Despite substantial efforts in the extension of the application of EDP systems to government accounting, policy makers often had to work in environments that were notably lacking in the availability of comprehensive and timely data.

59. As a result of the above factors, financial controls continued to be heavily dominated by process-oriented central controls which are repetitive, duplicative, time-consuming and did not even fully promote accountability. Efficiency controls are practically non-existent and policy controls are ad hoc and discontinuous. Effective communication about resource realities was often lacking between the central and spending agencies. Consequently, controls became ad hoc and frequently arbitrary. Further, centralization that was expected to facilitate the management of crisis continued, in some cases, even after the crisis ceased to exist. It would also appear that the systemic shortcomings reduced the ability of the government financial management machinery to anticipate crises and to deal with them.

60. The economic and demographic imperatives are such that unless these shortcomings are addressed in the immediate future, the processes would be further weakened and gradually their effectiveness eroded. Efforts at structural adjustment should also address the issues in the management of expenditures and resources. Particular effort is indicated, among others, in the following areas:

(a) The improvements should aim at forging stronger links between the strategic planning system, budgeting and cash planning and control systems. As an integral part of this effort, more attention needs to be given to the feasibility of mobilizing additional revenue resources, particularly those avenues other than the traditional approaches, keeping in view the resource endowments of the country and the imperative of protecting the low-income groups from excessive additional burdens; simultaneously, tax administration systems also need to be substantially strengthened to minimize leakages that now characterize the systems;

(b) Expenditure planning should, inter alia, take into account uncertainties in the economy and the processes should be strengthened to internalize them. Appropriate contingency mechanisms need to be envisaged to deal with uncertainties. Such internalization would permit a more specific recognition of the trade-off between short-term gains and longer-term trends;

(c) As the need for conservation of resources is paramount, it is imperative to secure efficiency in the use of public resources. Therefore, the links between inputs and outputs, and the tasks of organizations need to be specified. In such a process, specific attention needs to be paid to the importance of the time element inherent in any adjustment process, and to the management of transition;

(d) In the technical area, it is of utmost importance that accounting systems are made more functional in their orientation to provide timely data and to contribute to an overall enhancement of accountability.

61. These efforts, by their very nature, have long gestation periods. Given the paucity of resources, it is clear that national authorities have to review the systems with a view to identifying problems, and selecting those that can be effectively dealt with. Particular care is needed to formulate priorities and implementation strategies. In tandem, international agencies should perform a catalytic role through consistent support of the national authorities efforts, and through provision of enhanced training facilities.

62. The Meeting recommended that in the field of public financial management, the United Nations, through its substantive and technical co-operation activities, should assist the developing countries on the following:

(a) Plan budget harmonization, relating to formulation, implementation and evaluation;

(b) Comparative studies of budgetary policies and processes with respect to:

(i) Mobilization of resources;

(ii) Regulating growth of non-plan current expenditures;

(iii) Mechanisms for adjustment to change and uncertainty;

(c) Promoting cost-effectiveness in government;

(d) Improving accounting systems to provide timely and accurate data and contribute to effective implementation and cost effectiveness.

63. The Meeting also recommended that the appropriate units in the United Nations Secretariat should provide assistance to developing countries in the following areas:

(a) Improving external financial management;

(b) Enhancing integration of financial management processes with real sector growth and promoting exchange of information systematically among developing countries in this area.

## V. PUBLIC ENTERPRISES

64. The contribution of public enterprises to development is widely recognized. Up to the last decade, parastatal sectors grew both in dimension and in coverage within an atmosphere generally favourable to direct State intervention in the economy. Public enterprises continue to be an important instrument of government policy, as they are still strategically placed in the main economic sectors of developing countries.

65. A diversity of problems led to financial losses and the lack of efficiency of many public enterprises. They have been diagnosed for years, and start with the multiplicity of often conflicting objectives assigned to them, with those of a social nature sometimes being used as a justification for inefficiency. Other problems that beset public enterprises include such administrative deficiencies as limited autonomy, poor corporate planning, deficient information systems and sometimes conflicting priorities of various government agencies which supervise the sector. Sometimes public enterprises have proved to be non-viable owing to lack of pre-investment analysis.

66. The protracted economic crisis of the present decade has drastically changed the scenario of public enterprises. In many countries they are considered important contributors to budget deficits and crippling external debt obligations. Attitudes have changed, and with the increased public awareness of their problems, there is frequent questioning of the very existence of the parastatal sectors. A trend in many cases points towards reducing the scope and depth of the State's direct intervention in the economy and towards reaffirming the role of private entrepreneurship.

67. As a result of the crisis and the consequent process of questioning and rethinking of policy, the need for reform and improvement has been widely accepted. Many countries find themselves at different stages of the process of parastatal reform. Governments of different political views have adopted policies of transferring enterprises to the private sector, and many more are considering the extent to which orderly divestment and privatization should be implemented. In any case, there is a growing interest in the use of policy instruments as opposed to administrative controls, and in considering reform and privatization as public policy options to be objectively analysed.

68. An agenda for reform seems to be emerging, including proposals regarding the scope and coverage of the parastatal sector, the achievement of fiscal discipline and accountability, and a number of institutional changes. As prerequisites for reform, Governments have to make specific policy decisions regarding key issues and aspects of the parastatal sector. In particular, different types of public enterprises should be identified as reform packages will vary according to the nature of the enterprises. Industrial enterprises, public utilities, financial institutions and service organizations have different objectives, criteria for evaluation and needs for improvement. In some cases, emphasis on commercial criteria, for instance, has detracted attention from the non-commercial parastatals dealing with social welfare activities.



69. The streamlining of the parastatal sector is often mentioned as a reform objective that requires clear articulation of what the Governments consider strategic and priority activities to be retained under their ownership, and in general, of what would be the limits of State intervention in the economy. Further studies are required to develop analytical criteria in this area.

70. To enhance fiscal discipline and accountability, reform programmes propose a clear separation between social and economic objectives, with the former ones being quantified and properly reflected in the budgets, and the managers being evaluated according to economic results. Contract programmes can be an instrument for regulating the relationships between public enterprises and the Governments, reflecting the commitments of each party, and eliminating unlimited access to financial resources.

71. Important among the institutional reforms, is the creation or strengthening of "focal points" to perform functions of monitoring, performance evaluation, oversight, training, and/or consulting for the public enterprises. The development of more realistic information and performance evaluation systems and the improvement of the existing ones are among the features of most reform programmes.

72. The success of public enterprise reforms requires realism in considering the obstacles that are likely to arise. Lack of interest or opposition to the reform could come from unions, from political sectors, from the ministries that have to give up control of the parastatals, and from clients and suppliers in the private sector. The coverage and depth of the reform, as well as the related subject of regulation and deregulation, should be decided in each case, according to the specific conditions of each country.

73. The challenge of encouraging entrepreneurship among public enterprise managers remains a major issue. It requires new incentives for individual and collective motivation; independence from political interference; and in general, changing the civil service bureaucratic culture, for a management culture, responsive to competitive forces. The lack of continuity of top management poses a major problem, making it unable to develop and carry out corporate plans. It also makes management vulnerable to the influence of politicians, unions and suppliers, who - in some cases - exercise power without accountability.

74. In some countries the approach proposed to solve some of those problems is the creation of holding companies that will manage public enterprises according to business criteria, thus separating policy decisions (left to the sector ministries) from enterprise management. Those holding companies would take over the ownership of the enterprises and negotiate objectives with the Government. Holding companies, in their turn, must give adequate operational freedom to the units under them. They may also consider entering into joint ventures with private capital, in order to further introduce the criterion of efficiency and profitability.

75. The results of privatization policies in developing countries are still being analysed. In the mean time, the conditions for success and the limits of the different privatization alternatives should be noted:

(a) The lack of interested private entrepreneurs and the scarcity of capital could be a constraint, particularly in smaller countries;

(b) There is evidence showing that to have an effect on overall economic efficiency, privatization should foster competition and avoid concentration of ownership. In some cases, government assets were transferred without proper analysis for ideological reasons or to solve short-term cash problems;

(c) The assumption that private sector management is more efficient cannot be accepted beforehand in all cases. Efficiency at the country level should be considered, as well as the technology and type of investment involved. A change in ownership does not necessarily lead to an improvement, as there are cases where Governments have continued to subsidize enterprises after privatization. In fact, sometimes the private sector demands the same protection and subsidies that were given to public enterprises thus defeating the purposes of the privatization;

(d) Privatization without proper regulation can have negative side effects on lower income sectors, particularly when delivery of social services is involved;

(e) The false dichotomy between reform and privatization should be avoided. Performance improvement (for the enterprises to be retained by the Government) and decisions on privatization should be seen as part of the same reform process. In fact, reform programmes can help to integrate the subject into the improvement efforts for the parastatal sector, by providing a framework for substantive analysis of the Government's "portfolio" of investments.

76. There is growing agreement across political systems that public enterprises that are going to be retained should be exposed to the discipline of the market principles, as a means to improve their efficiency. However, as the degree of monopoly and other structural factors may obstruct this alternative (i.e. exposure to competition) particularly for the parastatals delivering social services and natural monopolies the issue emerges as to how to stimulate and sometimes simulate competition and market mechanisms. Competitive impulses could be generated through consumer pressure, disclosure of performance information, breaking up monopolies into smaller units, subcontracting some operations to small entrepreneurs, fomenting financial discipline by having them refer to and rely on the banking system, and mainly, creating - as already mentioned - a management culture oriented towards efficiency, with incentives for entrepreneurial behaviour. In some countries with centrally planned systems, decentralization of public enterprises is being considered in order to make them more responsive to market requirements.

#### VI. UNITED NATIONS WORK PROGRAMME IN PUBLIC ADMINISTRATION AND FINANCE AND MEDIUM-TERM PLAN FOR THE PERIOD 1992-1997

77. In reviewing the work programme of the United Nations in public administration and finance, the Meeting had before it two documents prepared by the Secretariat (ST/SG/AC.6/1989/L.3 and ST/SG/AC.6/1989/L.6). The Meeting noted that, in addition to the work carried out on the central programme at United Nations Headquarters, some regional commissions and some specialized agencies also undertook work on

regional and sectoral aspects of public administration within their respective spheres of competence. The Meeting observed that the activities carried out by different entities were essentially complementary in nature and supportive of each other.

78. The Meeting noted the structure of the central programme as well as the nature and composition of its outputs, which included some recurrent and some non-recurrent outputs. The Meeting recognized that the work programme was derived from the current medium-term plan (1984-1989), which had been extended to 1991. The Meeting believed that the individual outputs included in the biennial programme budgets fully reflected the objectives and priorities of the current medium-term plan and would be useful to developing countries. The Meeting noted with satisfaction the continuous growth of technical co-operation activities in public administration and finance, which underlined the importance of management in development and reflected the increasing priority attached by Governments to improving the efficiency and effectiveness of public sector management.

79. The Meeting believed that there were several subjects of relevance and interest to developing countries on which the central programme of the United Nations could undertake research and analytical work and provide technical guidelines to developing countries. The Meeting was of the view that there was further scope for improving the effectiveness of substantive and technical co-operation activities through use of certain modalities and also for promoting technical co-operation among developing countries in public administration and finance.

80. The Meeting suggested several additional subjects for in-depth study. They included the relationship between productivity and decentralization; the nature, scope and effectiveness of regulatory administration; ways and means of enhancing accountability in the public sector; and studies on evaluation of impact of administrative reform measures. Those subjects, the Meeting pointed out, could be included in the work programme of the Development Administration Division during the next medium-term plan period.

81. In technical co-operation activities, the main issues were to improve quality, effectiveness and relevance to national needs and strategies. The Meeting stressed the importance of training in human resource development, the need to motivate personnel in reform efforts, and the importance of institution building and revitalization of institutions and development of counterpart personnel. It was important to design a technical co-operation strategy that meshed with national development strategy.

82. The Meeting suggested several modalities which could be used to improve effectiveness of substantive and technical co-operation activities in public administration and finance. In technical work in support of operational activities, case studies incorporating empirical experience and analysis of success stories would be very useful. Similarly, handbooks should be prepared on issues relating to institutional and process considerations. In technical co-operation, greater efforts should be made to use more experts from the region, to sensitize external consultants to local conditions and culture, and to adapt policies and

techniques to local needs. Technical co-operation should be viewed as a social learning process in which participation of local non-governmental and community organizations should be encouraged. In both substantive and technical co-operation activities close relationships should be established with national and regional institutions.

83. There is considerable scope for technical co-operation among developing countries in public administration and finance. What is important is exchange of experiences on successful policies and strategies. This is best done at the regional or sub-regional level because of the likelihood of similarities in public administration systems and local cultures. Such co-operation at the present stage is not very large owing to difficulties in communication and in the dissemination of information. These difficulties can be overcome only by providing finance for setting up appropriate mechanisms for this purpose.

Medium-term plan for the period 1992-1997

84. In reviewing the medium-term plan for the period 1992-1997, the Meeting had before it a report entitled "United Nations programme in public administration and finance and medium-term plan for the period 1992-1997" (ST/SG/AC.6/1989/L.3); a note by the Secretary-General on the preparation of the next medium-term plan (A/43/329); and a conference room paper on the proposed programme structure of the medium-term plan for the period beginning in 1992 (A/C.5/43/CRP.4).

85. The Experts reviewed the draft submission included in the Secretariat document and expressed agreement with the "guidelines" provided by the Secretary-General for the preparation of the medium-term plan. With regard to the text on public administration and finance, the Meeting observed that presentation could be further improved by a more elaborate description of "objectives and modalities", and a more detailed statement of objectives and modalities under each of the five major programme areas identified in the Secretariat paper (ST/SG/AC.6/1989/L.3). The objectives of the medium-term plan should be also harmonized with the international development strategy for the fourth United Nations development decade.

86. The Meeting observed that while the classification of various issues into broad programme areas was useful, it was not clear that the categories identified in the paper were the appropriate ones and that they would encompass all the priorities perceived by developing countries. For example, the Meeting believed that the issues of ethics in public service and the relationship between the citizen and administration were very important and should be accorded high priority, but they did not fit in easily in one of the five programme areas. The Meeting recommended that those two issues be included in the problems to be addressed during the next medium-term plan period.

87. The Meeting also suggested the following additional issues to be included in the five programme areas:

- (a) Management of priorities and policies in the public sector:

appropriate subprogramme titles, bearing in mind the need to ensure internal consistency among topics and to provide an effective guide for action. In this context it was pointed out that the existing titles of the subprogrammes under public administration and finance were inadequate and should be revised to reflect the new objectives and priorities.

89. The Meeting believed that the proposed new structure of the medium-term plan represented an improvement. The Meeting stressed the importance of the relationship among various major programme areas and the need for closer collaboration and joint activities between the public administration programme and other sectoral programmes. As far as combining programmes in development planning, public administration, finance and management, the Meeting noted that that represented a very broad category and it might be more useful to separate programmes in development planning and in public administration and finance. The Meeting also suggested that the title of the programme should be "public administration and finance" and not "public administration, finance and management".

## VII. OTHER MATTERS

### A. Special Action Programme in Public Administration and Management for Africa (SAPAM)

90. The Meeting was informed of the origin and objectives of the Special Action Programme in Administration and Management for Sub-Saharan African countries (SAPAM), created by the United Nations in 1986 and aimed at helping African countries in the improvement of public sector management. In discussing the report on SAPAM contained in document ST/SG/AC.6/1989/L.4, the Meeting noted the progress so far made under the Programme, including the definition of the content of the Programme, identification of projects by SAPAM missions to a number of countries in Africa and the implementation, with the support of funds provided by the Dutch Trust Fund and UNDP, of several projects in those countries. Note was also taken of the distinctive nature of the Programme as a co-operative effort involving several organizations of the United Nations system and as an integral part of the United Nations Programme of Action for African Economic Recovery and Development 1986-1990, instituted to help in addressing the specifically identified needs of the African region.

91. The Meeting expressed support for the purpose for which SAPAM was established and the need for UNDP to mobilize adequate funds for that purpose. SAPAM should be implemented in close co-operation with the newly instituted UNDP Management Development Programme and should benefit substantially from the resources made available under that Programme. In the context of SAPAM it was noted that the overall objective of the Management Development Programme was to assist developing countries to achieve sustainable improvements in the public sector through the enhancement of their management capacities and capabilities. Future implementation of SAPAM should take into account the possibilities of interregional co-operation and SAPAM projects should as far as possible incorporate features that would ensure that effective efforts were made to hire counterparts for international project staff. The Meeting suggested that in future more qualitative and quantitative information should be submitted to it to facilitate a comprehensive review of SAPAM.

B. Declaration on local self-government

92. The Meeting reviewed the World-wide Declaration on Local Self-Government, contained in document E/C.2/1987/3, as well as the replies received from Member States (ST/SG/AC.6/1989/L.5) in response to the Secretary-General's note verbale of 19 October 1987.

93. The Declaration adopted by the International Union of Local Authorities (IULA) underlined the importance of local authorities in national development. The Meeting believed that local governments and local authorities could indeed play an important role. That role should be considered in a dynamic context and local authorities should not be viewed merely as a subordinate unit of the central authorities. As traditions, social structure and culture vary from country to country, the functions of local authorities should be defined in the context of local practices and customs as well as development imperatives. The Meeting recommended that the central programme in public administration and finance should again include work in that field and provide assistance to developing countries. It noted that one output in that area had been proposed in the work programme for the biennium 1990-1991.

94. The Meeting noted that the Governments of 11 countries (Australia, Austria, Finland, Federal Republic of Germany, Greece, Israel, Morocco, Pakistan, Rwanda, Sweden and Uganda) had sent their observations on the Declaration adopted by IULA. While the Meeting was highly appreciative of the replies, it was of the view that a broad range of comments from Governments would better facilitate a review of the Declaration. The Meeting therefore recommended that the Secretary-General request those Governments that had not replied as yet to submit their replies as soon as possible.

C. Tenth Meeting of Experts on the United Nations Programme  
in Public Administration and Finance

95. The Experts recommended that the next Meeting of Experts be convened in 1991 to examine the issues and problems facing public administration and finance systems in developing countries, review progress made in the implementation of various recommendations made at the Ninth Meeting and review the United Nations programme in public administration and finance.

Annex I

AGENDA

1. Current issues in public administration and finance in developing countries;
2. United Nations regular work programme in public administration and finance and medium-term plan for the period 1992-1997;
3. Technical co-operation activities of the United Nations in public administration and finance and prospects for technical co-operation among developing countries;
4. Special Action Programme in Public Administration and Management for Africa;
5. Other matters:

Declaration on local self-government.

Annex II

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