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REPORT OF THE TRAINING COURSE IN BUDGET-PLAN
HARMONIZATION FOR ENGLISH-SPEAKING COUNTRIES
(Addis Ababa 16 February - 18 March 1970)

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I. INTRODUCTION

1. The Training Course in Budget Plan Harmonization was organized pursuant to (Resolution 207 (IX) of the Ninth Session of the ECA to assist the member States in the improvement of their budgetary systems and in the strengthening of their financial institutions for a more effective mobilization of internal resources.

2. In his letter dated 19 August 1969 inviting nominations to the Course the Executive Secretary stated "In view of the importance of the budget as an instrument for the allocation of scarce resources and as a medium for the implementation of a policy of economic development, it is necessary to provide training facilities to government officers in modern budgetary techniques and the ways in which the budget and the plan can be brought close together".

II. OPENING

3. The Course was formally inaugurated on 16 February 1970 by H.E. Ato Bulcha Demeksa, Vice Minister of Finance of the Imperial Ethiopian Government. In his opening statement he outlined the respective roles and responsibilities of financing and planning agencies and emphasized that both were of paramount importance for development. These agencies must not waste precious time in defining and redefining their roles every year. The objectives and purpose of the Course were set out in an address by Mr. R.K.A. Gardiner, Executive Secretary of the ECA. He particularly laid stress on the importance of imparting training in the practical aspects of the introduction of new and improved techniques of budgetary classification and management. He called on the African countries to increase the savings mobilized for development at progressively increasing rates so that the stage of self-sustaining economic growth could be achieved as soon as possible.

III. ORGANIZATION OF WORK

4. The schedule of meetings held and curriculum covered can be found in Annex I. This shows that along with a theoretical presentation and discussion of various issues considerable attention and time was devoted to practical exercises in:

- i) economic and functional reclassification of the budgets;
- ii) project formulation, their scrutiny and approval;
- iii) principles and techniques of revenue forecasting and resource projections;
- and
- iv) introduction of programme and performance budgeting.

5. A list of studies and documents used as background material for the Course is contained in Annex III. Copies of UN publications shown in the list were obtained through the courtesy of the Division of Public Finance and Financial Institutions, Department of Economic and Social Affairs of the United Nations. Copies of most of the documents included in the list were supplied to the participants not only for their study and use during the Course, but as important sources of reference in the future. Intensive use was made during the Course of the ECA study on "Harmonization of Fiscal and Budgetary Procedures and policies with Development Planning"^{1/} and the United Nations Manuals on:

- i) economic and functional classification of Government transactions;
- ii) government accounting;
- iii) programme and performance budgeting;
- iv) income tax administration, and;
- v) land tax administration and various other reports with connected papers of the previous regional and inter-

^{1/} ECA document E/CN.14/BUD/11.

regional budget seminars and workshops. Apart from this texts of 24 lectures delivered during the Course were prepared and distributed amongst the participants.^{1/}

6. This Course - the first of its kind in Africa - in view of its practical orientation, was attended by 15 middle and senior level budget and planning officers from 10 English-speaking countries. In view of the urgent need for training in budgetary management and fiscal fields, similar intensive training courses are planned for French-speaking and other English-speaking countries in future. The participants were awarded certificates of satisfactory and full participation at the end of the Course by Mr. Prosper Rajaobelina, Deputy Executive Secretary, ECA. He congratulated the participants on their success in completing the Course and stated that the ECA would give priority to the holding of such courses in the years to come in order to relieve the shortage of trained personnel in the budget and plan offices of African countries.

7. All travel costs and costs of per diem of the participants in the Course were borne by the governments concerned. Only in two cases were the costs re-covered, by fellowships granted from technical assistance funds of the countries concerned by the UNDP. This amply proves the interest taken by the African countries towards the improvements of their budgetary systems. It is a step forward towards increasing self-reliance in the realization of the goals set in the fields of economic and social development.

8. The utility of the Course to the participants was demonstrated in the informal discussions inside and outside the Course. At the close of the Course, Mr. Rudolph Johnson, Senior Research Officer, Department of Planning, Liberia speaking on behalf of

^{1/} See document E/CN.14/BUD/12.

the participants proposed the establishment of an Association of Africa Budget-Plan Harmonization Officers and the holding of refresher courses on budget plan harmonization from time to time under the auspices of the ECA. He also proposed the publication of a regular newsletter in which problems of budget plan harmonization of concern to African countries could be considered.

9. As part of the Course requirements the participants produced analytical studies on some of the important aspects covered in the Course in respect of their own countries. These studies constitute important case material of African experience in the fields of budgetary systems; project formulation; revenue forecasting; economic and functional reclassification; budget plan co-ordination procedures; and the application of programme and performance budgeting.

10. In view of the complex nature of the problems affecting budget-plan harmonization, an inter-disciplinary approach was followed in devising the curriculum of the Course. The topics dealt with covered the fields of public administration, planning, budgetary management and financing of the plan, both internal and external. This helped to broaden the outlook of the participants in order to enable them to appraise and tackle the problems of linking the budget and plan in its proper perspective.

IV. GENERAL OBSERVATIONS

11. Some of the lessons that have been learned from the holding of this pioneer course may be briefly summed up as follows:

- i) the improvement of the budgetary systems in African countries requires to be tackled on a priority basis so that these become adequately responsive to the requirements of economic policy formulation, development planning and implementation;

- ii) training courses of this type, if effectively pursued for 4-5 years, could go a long way in removing the shortage of trained personnel which in the existing circumstances is the key bottleneck in the implementation of urgently required budgetary reform measures;
- iii) in addition to centralized courses of this type, there is great need for providing in-service training facilities to the budget, finance and planning officers of different governments in order to strengthen the machinery for handling new tasks inherent in the process of planning for economic development. It is considered that adequate talent for imparting such training could be pooled by each country from its existing resources. ECA could provide technical assistance to each country for 2-3 weeks for holding of shorter national courses in budgetary techniques;
- iv) it is of paramount importance that the "rough and ready past trend basis" of revenue forecasting and resource projections for development should be replaced by proper techniques which relate the growth of revenue under different tax and non-tax heads to a realistic analysis of economic trends. It seems urgent to move progressively towards a more rational system of revenue forecasting, which should be assigned a specialized function in the planning and budget-making processes;
- v) preparation of realistic forecasts of governments expenditures is as important to resource mobilization effort as realistic revenue forecasting in view of their effect on the net resource position. For the preparation of these forecasts the Governmental departments should be regrouped as far as possible under

homogeneous tasks performed so that certain convenient norms or standards are developed and applied to project expenditure increases. Special attention should be paid to an assessment of the recurring liabilities of completed development schemes, especially in the social sectors;

- vi) the development and establishment of proper procedures for the formulation scrutiny and approval of development projects and their reflection in plans and budgets are of crucial importance in harmonizing fiscal and budgetary procedures and policies with development planning. Progress in this respect should be a matter of urgency;
- vii) the preparation of the annual budget should as far as possible be preceded by an exercise for the preparation of an annual plan which should provide a mechanism for the formulation of a sound fiscal and monetary policy in the light of the changing economic situation. The schedule for the preparation of the annual plan should be closely integrated with the schedule for the preparation of the annual budget;
- viii) the foreign exchange requirements of the development targets for the public and private sectors should be set forth in the annual plan with as much detail and precision as possible. This should be matched with the likely availability of resources from the country's own receipts and external sources;
- ix) budgeting should become a continuous process in all government departments and agencies. In particular in the case of the development budget the preliminary steps

of formulation of projects, their processing and approval by competent authorities should be completed before incorporating them in the development programme;

- x) it would be desirable if each country could evolve concepts of development expenditure to be followed in particular plan periods. This would result in a much needed discipline, uniformity, clarity and precision in the formulation of expenditure proposals in the plan and the development programme; It would also facilitate the translation of the concepts in terms of budgetary and accounting classification;
- xi) phased programmes for the introduction of new budgetary techniques and reform measures should be worked out by each country as soon as possible. The ultimate objectives of budgetary reforms might be broadly as follows:
 - a) presentation of economic-cum-functional re-classification of the budget;
 - b) adaption of a system of programme/performance budgeting in clearly marked stages suited to the conditions in each country;
 - c) introduction of suitable changes in the form of the budget and in accounts classification with a view to rationalizing the distinction between recurrent and capital heads to make the budget a better tool of economic policy formulation;

- d) an all-round streamlining of procedures for the preparation, review and execution of budget estimates to facilitate proper financial management and avoidance of delays in clearance of accounts.
- xii) the various measures to be introduced to achieve the objectives listed above may be divided into the following two categories:
 - a) measures to be implemented in the short-run, and;
 - b) measures to be implemented in the long-run.

12. While economic-cum-functional reclassification of the budget may be taken up in the short-run, progress towards the establishment of programme and performance budgeting would have to be spread over a much longer period.

13. In conclusion, the Course has clearly focussed attention on a multiplicity of problems in the fiscal and budgetary management fields to which continuous attention need be paid at both the national and regional levels to achieve budget-plan harmonization in the developing countries of Africa. The usefulness of such courses in bringing these problems to the front and suggesting their practical solutions is therefore obvious.

Annex I. SCHEDULE OF THE TRAINING COURSE IN BUDGET-PLAN HARMONIZATION

First week 16 February - 29 February 1970			
Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Monday 16.2.70	Registration.	<u>Introduction</u> Mr. I.A. Malik Director of the course.	2.30 pm
	Inauguration of the course and address of welcome to the participants.	H.E. Ato Bulcha Demekesa, Vice Minister Finance Imperial Ethiopian Government.	3.30 pm
	Statement on course objectives.	Mr. R.K.A. Gardiner Executive Secretary, ECA.	
Tuesday 17.2.70	Lectures:		
	i) Relationship between planning and government budgeting.	I.A. Malik, ECA	10-11.30 am
	ii) Divergence between plan and budget and measures required to establish a close relationship between the two.	- do -	12 - 1 pm
	iii) Formation of groups for practical work and selection of topics by partici- pants for writing papers.	I.A. Malik with Mr. Mr. Bassi and Mr. Bauna	3 - 6 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Wednesday 18.2.70	Lectures: i) Public administration requisities for development planning and implementation covering organization and management aspects and role of administrative leadership. ii) Discussion on the above. iii) Country statements on existing budgetary procedures in Liberia, Swaziland, Libya and Sudan by participants from these countries and discussions on the same from the point of view of budget-plan harmonization.	I.A. Malik, ECA I.A. Malik, ECA Messrs. J.R. Johnson, E.P. Tshabalala, A.A. Fehri, G.M. Adlan, B.O. Beshir and H.A. Gadir	10-11.30 am 12 - 1 pm 3 - 6 pm
Thursday 19.2.70	Local Holiday Martyr's Day.		
Friday 20.2.70	Lectures and discussions. i) Regional planning and regional budgets. ii) Role and functions of the central planning agency and its relationship with the Ministry of Finance.	Mr. E.B. Alayev, ECA Mr. I.A. Malik, ECA	10-11.30 am 12 - 1 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Friday 20.2.70	iii) Country statements on existing budgetary procedures by participants from Ghana and Botswana followed by discussions from the point view of Budget-Plan Harmonization.	Messrs. R.S. Aggrey; A.B. Klu and B.I. Gasennelwe	3 - 6 pm
Saturday 21.2.70	Country statements on existing budgetary procedures and practices in Tanzania, Somalia and Zambia by country participants and discussion on the same from the point of view of budget-plan harmonization. Lecture and discussion on survey of budgetary reclassification and management in Ethiopia.	Messrs. B.E. Ungele; Mr. M.K. Hashi and Mr. G.A. Zaza Mr. P.J. Bassi, ECA	10-11.30 am 12 - 1 pm
Second week 23 February - 27 February 1970			
Monday 23.2.70	Lectures and discussion. i) Budgetary structure and rationale of budgetary decision-making. ii) Economic and functional classification of government budgets and their importance.	Mr. I.A. Malik, ECA Mr. S.J. Bauna with the assistance of Mr. I.A. Malik, ECA	10 - 11 am 11.15 - 1 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Monday 23.2.70	iii) Principles and format for conducting economic and functional re-classification of government budgets.	- do -	
Tuesday 24.2.70	Lectures and discussion. i) Role of public sector in promoting economic development in African countries. ii) Components of the public sector and resource mobilization by the public sector. iii) Study and research iv) Lecture and discussion. Techniques of revenue forecasting and projections of internal resources for the plan.	Mr. I. A. Malik, ECA do Participants Mr. I.A.Malik ECA	10 - 11.30am 12 - 1 pm 3 pm - 5 pm 5 pm - 6 pm
Wednesday 25.2.70	Lectures and discussion. i) Management approach to budgeting. ii) Programme and performance budgeting advantages and limitations. iii) Extent of government control over public enterprises and semi government agencies.	Mr. I.A.Malik, ECA Mr. P.J.Bassi, ECA Mr. M.P.Mazinge ECA	10 - 11 am 11 - 12 pm 12.15-1.15 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Wednesday 25.2.70	iv) Study and research.	Participants.	3 pm - 5 pm
	v) Discussion on programme and performance budgeting.	Mr. P.J. Bassi with Mr. Malik, ECA	5 pm - 6 pm
Thursday 26.2.70	Lectures and discussions.		
	i) Functional classification.	Mr. P.J. Bassi ECA	10 - 11 am
	ii) Problem of work measurement and establishment of unit costs.	- do -	11.30 - 1 pm
	iii) Study and research practical exercises.	Participants Mr. P.J. Bassi with Mr. Malik, ECA	3 pm - 5 pm 5 pm - 6 pm
Friday 27.2.70	Lecture and discussion.		
	i) Budget control in relation to development; requisites of a sound budgetary system - comparisons of the traditional budgetary system with modern concepts of budgetary management.	Mr. I.A. Malik, ECA	10 - 11 am 11.30 - 1 pm
	ii) Study and research.	Participants	3 pm - 5 pm
	iii) Exercises on economic-cum functional reclassification.	Mr. I.A. Malik, ECA	5 pm - 6 pm

Third week 2 March - 6 March 1970			
Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Monday 2.3.70	Battle of Adoua Local Holiday Office Closed.		
Tuesday 3.3.70	Lectures and discussion.		
	i) Financial administration its objectives and nature of public financial accountability.	Mr. I.A.Malik, ECA	10 - 11 am
	ii) Budget formulation, budget adoption, accounting, auditing and treasury control-& Public Accounts committee.	do	11.30-1 pm
	iii) Broad comparison of the US British and French budgetary systems.	do	
	Study and research.	Participants	3 pm - 5 pm
	Lecture and discussion procedures for the formulation scrutiny and approval of development projects and their reflection in plans and budgets.	Mr. I.A.Malik, ECA	5 pm - 6 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Wednesday 4.3.70	Practical exercises in project formulation.	Mr. I.A.Malik, ECA	10-11.30 am
	i) Hypothetical projects - construction of a 100 bedded hospital in Government servants colony Ghana.	Mr. I.A.Malik, ECA	12 - 1 pm
	ii) Study and research.	Participants	3 pm - 5 pm
	iii) Hypothetical project-construction of road Addis Ababa Nairobi.	Mr. I.A.Malik, ECA	5 pm - 6 pm
Thursday 5.3.70	i) Lecture and discussion: Stages towards performance budgeting.	Mr.P.J. Bassi, ECA with Mr. I.A.Malik, ECA	10 - 11.30 am
	ii) Practical work programme budgeting.	- do -	
	iii) Practical exercises and discussions on revenue forecasting problems, and methodology.	Mr. I.A.Malik, ECA	12 - 1 pm
	iv) Study and research.	Participants	3 pm - 5 pm
	v) Lecture and discussion. Organization of plan formulation and plan implementation.	Mr. B. Reeskamp	5 pm - 6 pm
Friday 6.3.70	Lectures and discussions. i) Measures and machinery for watching implementation and evaluation of performance.	Mr. M. Benzineb ECA	10-11.30 am

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Friday 6.3.70	ii) Progress reporting and follow up of development budgeting.	Mr. I.A.Malik, ECA	12 - 1 pm
	iii) Study and research.	Participants	3 pm - 6 pm
Fourth week 9 March - 13 March 1970			
Monday 9.3.70	Discussion of practical difficulties with participants in respect of their country studies particularly in respect of exercises in economic analysis and revenue forecasting.	Mr. I.A. Malik, ECA	10 - 1 pm
	Study and research.	Participants	3 pm - 5 pm
Tuesday 10.3.70	Practical exercises and discussions on economic analysis and revenue forecasting.	Mr. I.A.Malik, ECA	10 - 1 pm
	Visit to the Ministry of Finance of the Imperial Ethiopian Government and the computer centre.	Ato Wolde Mariam and Mr. Pomykay, Budget Adviser Imperial Ethiopian Government.	3 pm - 6 pm
Wednesday 11.3.70	Accrual accounting as an aid to programme budgeting.	Mr. I.A. Malik, ECA	10-11.30 am
	Practical work and completion of country studies.	Participants "	12 - 1 pm 3 pm - 6 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Thursday 12.3.70	Lectures and discussions. Financing the plan. i) Internal resources taxation, borrowing small savings and deficit financing. ii) External Resources. iii) Problem of high cost of aided projects and the problem of debt servicing. Study and research. Practical work.	Mr. I.A.Malik, ECA Mr.O.H.Abdel-Salam, ECA Mr. W. Plawecki, ECA Participants "	10-10.45 am 10.45-11.45 am 12 - 1 pm 3 pm - 5 pm 5 pm - 6 pm
Friday 13.3.70	Lectures and discussions. Role of industry and trade as a means of providing an expanding base for the raising of budgetary resources. Investment laws in Africa. Study and research.	Mr. J.H. Martin, ECA Mr. A.M. Akiwumi, ECA Mr. I.A.Malik, ECA	10 - 11 am 11.30-12.30pm 3 pm - 6 pm
Fifth week 16 March - 18 March 1970			
Monday 16.3.70	Lecture and discussions. Local/district; administration; decentralization of planning and structur- ing of local administra- tion to development tasks. Study and research.	Mr. G.O. Orewa, ECA Participants	10 - 11 am 11.30 - 1 pm 3 pm - 6 pm

Date	Subjects of lectures, discussions and practical exercises	Responsible	Hours
Tuesday 17.3.70	Lecture and discussions. Need for evolving a concept of development expenditure and its application in project and programme formulation.	Mr. I.A. Malik, ECA	10 - 11 am
	Visit to Koka Dam.	Participants with Mr. P.J. Bassi	3 pm - 6 pm
Wednesday 18.3.70	Closing session.		10 - 12.30 pm
	Introduction.	i) Mr. I.A. Malik, ECA	5 pm
	Closing address and awarding of certificates.	ii) Mr. Prosper Rajaobelina Deputy Executive Secretary, ECA	
	Vote of thanks.	iii) Mr. R.P. Johnson on behalf of all the participants.	
	Closing remarks.	iv) Mr. E.K. Nypan Director, Trade, Fiscal and Monetary Affairs Division, ECA	

Annex II. LIST OF PARTICIPANTS

BOTSWANA

Mr. B.I. GASENNELWE
Assistant Secretary
Ministry of Finance
Botswana

ETHIOPIA

Ato FANTAYE Biftu
Economist
Ministry of Finance
Addis Ababa

Ato ADAM Tsega
Budget Officer
Ministry of Finance
Addis Ababa

Ato GETACHEW Negede
Budget Officer
Ministry of Finance
Addis Ababa

GHANA

Mr. R.S. AGGREY
Senior Assistant Secretary
Ministry of Finance
Ghana

Mr. A.B. KLU
Economics Officer
Ministry of Finance
Ghana

LIBERIA

Mr. J.R. JOHNSON
Senior Research Officer
Department of Planning and Economic
Liberia

- 2 -

LIBYA

Mr. A.A. FEHRI
Head of Development Unit of
Budget Section
Ministry of Finance
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SOMALIA

Mr. M.K. HASHI
Senior Finance Officer
Ministry of Finance
Somalia

SUDAN

Mr. G.M. ADLAN
Senior Inspector of Finance
Ministry of Treasury
Sudan

Mr. B.O. BESHIR
Inspector of Finance
Ministry of Treasury
Sudan

Mr. H.A. GADIR
Assistant Inspector Officer
Ministry of Treasury
Sudan

SWAZILAND

Mr. E.P. TSHABALALA
Assistant Secretary
Ministry of Finance
Swaziland

TANZANIA

Mr. B.E. UNGELE
Administrative Officer
Ministry of Treasury
Tanzania

ZAMBIA

Mr. G.A. ZAZA
Assistant Secretary
Ministry of Development and Finance
Zambia

Annex III. LIST OF DOCUMENTS

- I. Procedures for the formulation and scrutiny of development projects.
- II. Formulation of the annual plan and its reflection in the budget.
- III. Techniques of revenue forecasting with some case studies on mobilization of domestic resources by African countries.
- IV. Study of existing procedures in some selected African countries regarding:
 - i) Formulation, scrutiny and approval of development projects and;
 - ii) time tables for the preparation of the annual plan-development programme and its reflection in the budget.
- V. Case study of role of fiscal policy and budgetary management in Tanzania.
- VI. Reports of the Seminars on budget planning and management held at Addis Ababa in October 1966 and at Congo Kinshasa in December 1967 along with background papers and materials produced.
- VII. Government budgeting and economic planning in developed countries - UN 1966 Document No. ST/TAO/SERC/93, sales No. 67 XVII.
- VIII. Administration of national development planning - report of a meeting of experts held at Paris in June 1964 - UN.
- IX. Objectives for the mobilization of domestic resources by the developing countries - Report by UNCTAD Secretariat 1968.
- X. Public finance in African countries - Article in ECA Economic Bulletin for Africa - Vol.I, No.2 June 1961.
- XI. Some aspects of public finance and industrial development in East African sub-region in ECA Economic Bulletin for Africa - Vol. VII, Nos. 1 and 2, 1967.

- XII. UN - a manual for economic and functional classification of Government transactions - Document ST/TAA/M/12-ST/ECK/49, Sales No. 58 XVI 2.
- XIII. UN - a manual for programme and performance budgeting - Document No. ST/ECK/89/ST/TAO/SER/C/75, Sales No.66 XVI. 1.
- XIV. UN - draft manual for government accounting - BRW 2/L.6, April 1967.
- XV. UN - report of the Seminar on Administration of income tax in African countries, Dakar - 1968.
- XVI. ECA - report of the advanced seminar on current problems and training needs in tax administration - Addis Ababa, December 1965.
- XVII. UN - manual of land tax administration including valuation of urban and rural land improvements - UN No. ST/ECK/103.
- XVIII. UN - manual of income tax administration. Discussion draft prepared by the Harvard Law School, 1967.
- XIX. Taxation and economic development planning in tropical Africa - John F. Due, MIT PRESS, 1963.
- XX. UN - planning for economic development - Publication No. 64 II B.3.
- XXI. Financial development plans in West Africa - O.B. Forest - Center for international studies - MIT, 1965.
- XXII. Local taxation in Tanganyika by Prof. E.C. Lee, 1964 - Institute of Public Administration University College, Dar-es-Salaam.
- XXIII. Pamphlet on relationship between planning and Government Budgeting in India by Shiv Naubh Singh.

- XXIV. UN - reports of the various regional and inter-regional budget workshops held so far.
- XXV. Paper on "Experience of Pakistan relating to the inter connection between budgeting and planning processes" by I.A. Malik as consultant to UN/ECAFE in fourth workshop on problems of budgetary management.
- XXVI. Report of the Budget Reform Committee - Government of Pakistan, Ministry of Finance.
- XXVII. Case studies of Iran, Phillipines, India, etc. on introduction of performances budgeting and economic analysis of budgets.

Annex IV. LIST OF COUNTRY STUDIES PREPARED BY THE PARTICIPANTS

- | | |
|--|-----------------|
| 1) Programme and performance budgeting and revenue in Ghana. | R.S. Aggrey |
| 2) Project formulation in Ghana. | Abner Bab Klu |
| 3) 'Economic and functional classification of government transactions in Tanzania 1969-70 budget. | B.E. Ungele |
| 4) Budget-plan co-ordination in Somalia. | M.K. Hashi |
| 5) Functional reclassification of the Zambian budget for 1970. | G.A. Zaza |
| 6) Economic and functional reclassification of the Botswana budget for 1969-70. | B.I. Gasennelwe |
| 7) Structure of the budget in Libya and the need for functional cum-economic reclassification and adoption of programme/performance budgeting. | A.G.A. Fehri |
| 8) Revenue forecasting (1970-71 to 1972-73) of Swaziland. | E.P. Tshabalala |
| 9) The budgetary system of the Sudan and the possibility of applying programme and performance budgeting. | G.M. Adlan |
| 10) Economic-cum-functional reclassification of the budget of the Democratic Republic of Sudan. | B.O. Beshir |
| 11) Revenue forecasting in Sudan. | H.A. Gadir |
| 12) The need for budgetary reclassification in Ethiopia. | Getachew Negede |
| 13) Budgeting and revenue forecasting in the Republic of Liberia. | J.R. Johnson |