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SUMMARY

THE OPERATIONAL MODERNIZATION OF PLANNING:
AN IDENTIFICATION OF CRITICAL AREAS

by

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SUMMARY

The consistent failure of governmental planning in emerging countries in the post-war period has led to its reevaluation particularly with respect to the administrative pre-requisites involved in its implementation and control. After considering the utilization of various advanced planning and control systems, and in light of the characteristics of public administration structures in Latin America, the author proposes a new analytical approach for studying and analyzing the operational implications of the concept of integrated planning. This implementation problem has been treated in a simplified and naive way by public administrators and usually ignored by the specialized literature.

The main thesis is that the so-called implementation gap cannot be avoided if governmental planning is treated solely from an economic point of view and carried out by archaic and traditional administrative tools. Even though this condition has been widely recognized by some authors, the fact remains that few - if any - have identified and proposed a realistic set of pre-conditions for the actual feasibility of planning and control systems. From the operational standpoint, it involves, for instance, network-based management systems and new kinds of organization structures which are still to be tested in the emerging countries. The problem is aggravated if one considers the social, political, economic and administrative obstacles presented that arise as a consequence of underdevelopment. Ideal planning has strong operational limitations which explains its persistent failures in Latin America.

The feasibility of planning systems, according to the author, is partially conditioned by the following critical factors: (a) a sound and long-term experience in the fields of project design, analysis and management; when a technical approach to specific projects is virtually non-existent or quite incipient, one cannot attempt overall development planning; (b) dynamic resource allocation between projects is needed for reprogramming and replanning as the basis for the corrective action; it

/implies a

implies a set of conditions and information usually not available for public administrators; (c) development plans must specify the parameters for control at the project level (time, cost, technical requirements, etc.) which require a new technical approach to the usual economic targets; (d) programming and controlling units must be organized and established as functional systems intended to achieve project control; (e) the central planning unit should basically be a system designed to operate as a decision center for multi-project management, not only as a focus for economic projection, sectoral analysis and the like; (f) a specific, dynamic, bilateral communication and information system must be established, connecting project supervisors, regional or sector units and the central planning unit; (g) the traditional bureaucratic structures and systems are anachronistic in relation to more modern programming and control demands; this affects budgetary, accounting, financing, personnel and other systems, and even the governmental hierarchy itself; (h) the adoption of a new set of techniques leads to change in the problems - basically sociological ones - related to overcoming technological gaps and resistances; these problems have not been satisfactorily identified and properly solved to date; (i) working with a plan and operating with effective planning and control systems require new kinds of executives yet to be selected, trained and assimilated by Latin American public administration.

If governmental planning intends to be something more than the manipulation of economic and fiscal policies, it needs to develop a sounder strategy for the adoption and implementation of more advanced planning, programming and control systems. Here we have a typical problem of a technological gap between the perception of an operational need and the actual capacity to absorb the necessary administrative technology. This perception has unfortunately been a limited one, due to pressures from several sectors that stimulate developing countries with archaic administration sectors to adopt integrated planning. Frustration is the obvious result, and its frequency is weakening the planning concept itself in Latin America.

/Specific project

Specific project and program management is a process that needs to be increased, rationally and systematically, as the soundest way for generating a new kind of technical pressures in order, in medium or long-range, to establish a more comprehensive planning and control system. The author states that the effective implementation of governmental planning requires a vertical process that starts from the specific to the general, from projects to programs, and from programs to sectors. With the technical integration of these component sectors an overall planning system might emerge. As stated above, however, Latin America still needs to start working at the first level.

If governmental planning continues to be interpreted as a technique or a system divorced from its administrative and operational implications, it will remain an empty strategy for political purposes only; and the results achieved will coincide only occasionally with targets established at random.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity of the financial system and for providing a clear audit trail. The document also highlights the need for transparency and accountability in all financial dealings.

The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in the accounting process, from the initial entry of data into the system to the final review and approval of the records. The document also provides guidance on how to handle any discrepancies or errors that may arise during the process.

The third part of the document discusses the role of the accounting system in providing information to management. It explains how the system can be used to generate reports and analyze data to help management make informed decisions. The document also emphasizes the importance of keeping the system up-to-date and secure.

The fourth part of the document discusses the importance of training and education for staff involved in the accounting process. It explains that staff must have a thorough understanding of the system and its procedures to ensure accurate record-keeping. The document also provides guidance on how to develop and implement training programs.

The fifth part of the document discusses the importance of regular audits and reviews. It explains that audits are necessary to ensure the accuracy and reliability of the financial records. The document also provides guidance on how to conduct audits and how to address any findings.

The following table provides a summary of the key points discussed in the document.