The Principles of Public Administration:
A Framework for ENP Countries
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# LIST OF ABBREVIATIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>CoG</td>
<td>centre of government</td>
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<tr>
<td>ENP</td>
<td>European Neighbourhood Policy</td>
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<tr>
<td>EU</td>
<td>European Union</td>
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<td>GPA</td>
<td>Agreement on Government Procurement</td>
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<td>HRM</td>
<td>human resource management</td>
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<tr>
<td>IMF</td>
<td>International Monetary Fund</td>
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<td>INTOSAI</td>
<td>International Organisation of Supreme Audit Institutions</td>
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<tr>
<td>ISSAI</td>
<td>International Standards of Supreme Audit Institutions</td>
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<tr>
<td>MoF</td>
<td>ministry of finance</td>
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<tr>
<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
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<tr>
<td>PAR</td>
<td>public administration reform</td>
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<tr>
<td>PEFA</td>
<td>Public Expenditure and Financial Accountability</td>
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<tr>
<td>PFM</td>
<td>public financial management</td>
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<tr>
<td>SAI</td>
<td>supreme audit institution</td>
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<tr>
<td>UNCITRAL</td>
<td>United Nations Commission on International Trade Law</td>
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<td>WTO</td>
<td>World Trade Organization</td>
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INTRODUCTION

European Neighbourhood Policy and Public Administration Reform

The European Neighbourhood Policy (ENP) has been in place since 2004, aimed at supporting and fostering stability, security, prosperity and inclusive economic development in the countries closest to European Union (EU) borders. Through the ENP, the EU works with its southern\(^1\) and eastern\(^2\) neighbours to achieve a closer political association and a greater degree of economic integration, building on common interests and values — democracy, the rule of law, respect for human rights and social cohesion.

The review of the ENP by the European Commission in November 2015\(^3\), put forward a new approach in the way the EU and its neighbours can build more effective partnerships based on differentiation and greater mutual ownership. The new ENP recognises that not all partners aspire to EU rules and standards, and reflects the wishes of each country concerning the nature and focus of their partnership with the EU.

The communication about the ENP review outlined that an accountable public administration, both at central and local level, is key to democratic governance, as well as inclusive economic development. Public administration reform (PAR) to achieve this includes strengthening of democratic and independent institutions, developing local and regional authorities, depoliticising the civil service, developing e-government and increasing institutional transparency and accountability. The EU also offers to strengthen partners’ capacities in policy development, service delivery and management of public finances, as well as to support the development of national parliaments.

The recognition of an accountable public administration as key to democratic governance and economic development is in line with the recently developed UN Sustainable Development Goals\(^4\). Goal 16 refers to the promotion of peaceful and inclusive societies, the provision of access to justice for all, and building effective, accountable institutions at all levels. Furthermore, Goal 8 refers to the promotion of inclusive and sustainable economic growth, employment and decent work for all.

A well-functioning public administration has advantages and benefits both for individuals and the state. First, it enables governments to achieve their policy objectives and ensures proper implementation of political decisions and legal rules, and therefore promotes political efficiency and stability. On the contrary, poor public administration causes delays, inefficiency, uncertainty, corruption and other forms of maladministration, which lead to citizens’ resentment, disappointment, resistance and protest against the state and its institutions. These undermine the legitimacy of the government and can lead to a failing state.

Second, the importance of public administration for the development of the economy is internationally acknowledged\(^5\). Together with appropriate legislation and an independent, well-functioning judiciary, an effective public administration constitutes the basis for the operation of the market. Investors assess risk by the chief criterion of predictability of administrative decisions, which depends on the stability of the political and institutional environment. Maladministration, in the form of administrative deficiencies and lengthy and unnecessarily complex administrative processes, obstructs economic initiatives of potential domestic and foreign investors, with a negative impact on employment and political stability.

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1. Algeria, Egypt, Israel, Jordan, Lebanon, Libya, Morocco, Palestinian Authority*, Syria and Tunisia.
2. Armenia, Azerbaijan, Belarus, Georgia, Moldova and Ukraine.
The Principles of Public Administration

PAR is based on internationally recognised good governance principles such as accountability, reliability, predictability, participation, openness, transparency, efficiency and effectiveness. These universal principles of good governance highlight that a well-functioning administration has a number of different dimensions: organisation and management of the civil service; policy development and co-ordination structures and procedures; accountability arrangements both between institutions and generally towards the citizens; the ability to efficiently deliver services to individuals and businesses, and the overall public financial management system.

The EC has therefore agreed a comprehensive definition of public administration which includes six core areas:

1) the strategic framework for public administration reform
2) policy development and co-ordination
3) public service and human resource management
4) accountability
5) service delivery
6) public financial management

SIGMA, in close co-operation with the EC, has defined in detail each of these six core areas in The Principles of Public Administration: A Framework for ENP Countries. These Principles aim to support the national authorities, the EC services and other donors to develop a shared understanding of what public administration reform entails and what countries could aim for with their administrative reforms, whether through comprehensive PAR programmes or only in one of the core areas of PAR. The Principles are also relevant in countries where a comprehensive reform is not yet feasible, but where certain aspects of PAR could be addressed through sectoral programmes.

The Principles have been developed primarily for policy makers, decision makers and practitioners designing and implementing reforms in their public administration. Through supporting different country needs, they should become a useful source of inspiration for those countries who want to adapt their administrative environment to the new needs of citizens and the economy, and to align governance practices with internationally recognised good governance principles and practice. They should also be helpful for the international donor community in developing projects aimed at strengthening the capacity of national administrations.

The Principles cover an area of the public sector referred to as the “state administration”, of which the two main elements are the “public administration” and the “state (national or central) level”. The Principles also cover independent constitutional bodies, the parliament and the judiciary (within the scope of their scrutiny and oversight of the state administration). By analogy, many of the Principles also apply at the regional and local government level.

The Principles include 12 key requirements and 38 Principles that are further broken down into sub-principles. They are accompanied by a Methodological Annex. The Annex presents a methodological tool, which allows interested countries to evaluate their own current state of affairs in relation to some or all of The Principles of Public Administration and also to measure progress in the implementation of reforms over time. The methodological tool can be used with external expert support or to support self-assessment. However the tool is used, the collection of significant amounts of data and a strong analytical capacity to support robust evaluation are required to achieve rigorous and credible outcomes.

The methodological tool features both qualitative and quantitative indicators, and focuses on the implementation of reforms and how the administration performs in practice. It uses, where relevant, other internationally recognised indicators, for example indicators from the World Economic Forum and the World Bank. The indicators enable the measurement of progress, as well as provide information and input for the country on the steps that could be taken to further develop and improve the public administration.
As with *The Principles of Public Administration*, the methodological tool is flexible; a country may decide to use all or some of the indicators for an evaluation of its current situation. Since the framework enables analysis and tracking of progress in very specific fields, the institutions dealing with different aspects of the public administration can analyse the indicators relevant to their area(s) of responsibility.
1

Strategic Framework of Public Administration Reform
STRATEGIC FRAMEWORK OF PUBLIC ADMINISTRATION REFORM

Achieving good public administration requires reforms in numerous, diverse policy areas and many organisations. When planned and implemented on a fragmented and ad hoc basis, reforms may not enhance the functioning of the public administration as expected. Achieving results requires the government to steer and co-ordinate implementation of an overall vision for reform and prioritised objectives. Therefore it is important to approach public administration reforms sequentially and to develop a reform agenda with a whole-of-government perspective.

Public administration reform (PAR) is one of the most important horizontal reform areas in any country, as it provides the framework and preconditions for implementing other policies. For example, a well-functioning administration enables countries to achieve results in many areas, including education and internal security. Countries develop at different speeds and have different approaches to governance and implementation of public administration reforms. However, The Principles of Public Administration: A Framework for ENP Countries provide the basic building blocks of good public administration and are applicable to all countries.

Effective and clear leadership of reforms, well-functioning mechanisms for implementation, clear accountability lines and the financial sustainability of reforms are at the heart of a successful PAR strategy. They are critical in ensuring that a strategy is actually implemented and does not remain only on paper.

This chapter defines the three Principles, grouped under one key requirement, for the strategic framework of public administration reform area.
Key requirement: The leadership of public administration reform is established, and the strategic framework and administrative resources provide the basis for implementing prioritised reform activities aligned with the country’s financial circumstances.

The critical deciding factor in implementation of reforms is the level of leadership at the political and top administrative levels. Successful implementation of PAR requires a country’s key decision makers to share an understanding of – and a collective commitment to – its purpose and the will to develop an effectively functioning public administration as a prerequisite for delivering other commitments to citizens, businesses and external partners.

In addition to top-level ministerial and official leadership, PAR also requires strategic and business planning documents that provide a clear roadmap for implementing individual policies. These planning documents should translate political-level priority statements into clear objectives and reform targets, designate actions and institutions responsible for realising them, allocate the necessary resources and provide other relevant information for implementing the reform agenda. Once the planning documents are in place, implementation must be supported by adequate financing and administrative capacity in the key institutions involved.

PAR leadership requires active and continuous participation at the highest ministerial and administrative levels to design, implement and monitor the reform process. As a horizontal policy, PAR touches all aspects of public administration, including staffing levels; the allocation of functions; organisational performance, efficiency and effectiveness, and the quality of public services provided to individuals and businesses. In order to achieve reform goals and obtain concrete and visible results, prioritisation is necessary. It is therefore essential that PAR implementation be driven by top management and supported by key stakeholders.

Robust mechanisms should be in place to ensure a constant flow of analytical information between ministers and officials to allow them to make informed decisions on further work. In addition, leaders of responsible bodies should inform the public on progress and achievements of the reform. There should be a clear division of functions and responsibilities between the different institutions involved in PAR.

The people in charge of strategic and day-to-day management and implementation of PAR are key to its success. Their leadership, motivation, experience and knowledge are critical to carrying out analytical tasks, preparing good policies and legislation, and driving implementation.
**Principle 1: An effective public administration reform agenda is developed which addresses key challenges and is systematically implemented and monitored.**

1. There is a vision of public administration reform shared by the key stakeholders, including the challenges, objectives and key steps required for improvement.
2. Public administration reform objectives are addressed in central medium-term planning documents (both political and administrative).
3. The public administration reform planning documents address all necessary reform areas, including women's participation in public administration; planning documents are aligned with one another, and reforms in different areas are clearly linked.
4. Adopted or officially endorsed planning documents establish clear implementation plans for public administration reform as a whole or for different parts of public administration reform.
5. To ensure enactment of public administration reform, planning documents contain all the necessary information, i.e. policy objectives and targets, actions and costs, responsible institutions, implementation deadlines and monitoring requirements.
6. Monitoring reports on PAR-related planning documents are conducted at least every two years, are made publicly available and are used as a basis for discussion of implementation at political and top administrative levels.
7. Opportunities for review of relevant strategies are created, and processes are in place for conducting reviews and steering implementation.
8. Civil society and the business community are involved in developing and monitoring reform plans and are able to provide input on implementation performance and reform challenges.

**Principle 2: The financial sustainability of public administration reform is ensured.**

1. The reforms are costed, and the actions or reform measures established in the planning documents contain information on the human and financial resources required to implement them.
2. To ensure that the reforms are sustainable, cost estimations of reform measures define the share and source of donor assistance and expected financing from national revenues.
3. The medium-term budgetary framework and annual budgets set out the approximate amount of resources available for public administration reform. These amounts are in line with the budget allocated to public administration reform in planning documents.

**Principle 3: Institutions involved in public administration reform have clear responsibility for reform initiatives and the capacity to implement them.**

1. Regulations clearly designate the institutions accountable for public administration reform that are authorised to implement the reforms and to co-ordinate the activities of other bodies if necessary.
2. The division of functions and responsibilities between institutions involved in implementing public administration reform is clear, and there is no duplication or overlap.
3. Co-operation mechanisms are established between institutions leading public administration reform.
4. Institutions and staff involved in implementing public administration reform are aware of their functions and responsibilities and have the administrative capacity to carry them out.
5. Administrative capacity in institutions enables implementation of reforms as planned, and officials responsible for managing public administration reform are experienced, have the required knowledge and skills and receive regular training.
2 Policy Development and Co-ordination
POLICY DEVELOPMENT AND CO-ORDINATION

Policy and legislation are central outputs of the political leadership and administration. The constitutional frameworks governing each country’s political leadership vary and may include different combinations of monarch, president, prime minister and council of ministers. In all cases, it is critical that policy decisions are made in a co-ordinated manner, ensuring that outputs are consistent, predictable, and in line with the strategic objectives and resources of the state. For this reason, the political leadership needs administrative institutions that support the policy-development and decision-making systems. Policy development and co-ordination needs to be underpinned by arrangements and capacities for policy planning, development, co-ordination, implementation and monitoring that:

- establish a policy framework that will help to ensure that individual policies are consistent with national goals and priorities;
- provide the necessary capacity and procedures for advance planning of policy and legislative outputs;
- provide institutional capacity for overview and co-ordination to ensure horizontal consistency among policies;
- provide decision makers with advice that is based on clear definitions and good analysis of issues, and that contains explicit indications of possible inconsistencies and contradictions;
- include consultative mechanisms to anticipate, detect and resolve policy conflicts early in the process and improve coherence;
- include procedures to achieve effective reconciliation between policy priorities and budgetary imperatives;
- include monitoring mechanisms to ensure that policies can be adjusted in the light of progress, new information and changing circumstances.

For decision makers to achieve these objectives, supporting institutions need to carry out policy-planning and co-ordination functions. As a whole, the policy-making system needs to be well organised and to function in a competent manner. The central institutional set-up should include the centre of government (CoG)⁶ and other bodies with horizontal responsibilities, such as the ministry of finance (MoF) and the institution responsible for policy planning. Co-operation between them is critical. The institutional set-up within and between these institutions should be without significant gaps or overlaps and should not be overly fragmented. The institutions should have the authority and capacity to perform the tasks related to overall management of the policy system, including implementing and enforcing the provisions of the legal framework that governs the policy-making system.

This chapter defines eight Principles, grouped under two key requirements, for the policy development and co-ordination area.

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⁶ The term centre of government (CoG) refers to the administrative structure that serves the executive (the monarch, president or prime minister, and the cabinet collectively). The CoG has a great variety of names across countries, such as general secretariat, cabinet office, chancellor, office/ministry of the presidency, council of ministers office. In many countries, the CoG is made up of more than one unit, fulfilling different functions. For a more detailed description of the CoG, see OECD (2015), Government at a Glance 2015, OECD Publishing, Paris, p. 92.
Policy planning and co-ordination

Key requirement: Policy planning is harmonised and supports the country’s ability to achieve its objectives; policy co-ordination ensures that decisions are prepared in a transparent and professional manner.

An important prerequisite of a well-functioning policy system is planning. The policy and legislative outputs should be planned in keeping with the priorities of the political leadership, the capacity of the administration and the financial circumstances of the country. Plans should be consistent and coherent, focus on priorities and ensure that promises to the public are kept.

The planning process should:

- contribute to the achievement of national priorities and broader goals;
- have clear links to the budget process;
- guide the ministries and other state institutions and ensure that their proposed policies, programmes and legislation contribute directly to the achievement of priorities;
- contribute to increasing public openness and transparency.

In order to ensure transparent and legally compliant decision making, the legal framework should include rules that guide the operations of the policy system and the roles and responsibilities of the various actors within the system. The CoG should have the capacity to perform the tasks related to overall management of the policy-development and decision-making systems, as well as the actual capacity and authority (legal, personal, and professional) to implement and enforce the provisions of the legal framework, and thus ensure a transparent, reliable and legal process.

**Principle 1: Medium-term policy planning is harmonised, with consistent system-wide objectives, and is aligned with the financial circumstances of the state; sector policies meet the overall objectives set by the leadership and are consistent with the medium-term budgetary framework.**

1. The legal framework sets requirements for planning the policy output of the state, establishes the status of key planning document(s), delegates the policy-planning function to an appropriate body and regulates its implementation.
2. Mechanisms are in place (preferably the medium-term and/or annual work/action plans) for translating political priorities into administrative actions.
3. There is an institution with the mandate and capacity to steer the processes for co-ordinating the preparation of multi-year and/or annual plans for the development of policies, programmes and legislation.
4. The planning processes and documents enable categorisation and prioritisation at the sector level and ensure realistic planning in line with stated priorities, the administration’s capacities and financial circumstances.
5. Clear guidelines are given to the ministries and other central institutions on providing input to the central planning documents and reporting their implementation.
6. The central planning documents are coherent and consistent both with one another and with individual sectors’ strategic documents, in terms of content, development and the monitoring process.
7. The system for planning sector strategies is formally established and is based on sound procedures to guide the development process and ensure coherence between sector strategies, as well as quality control.
8. Sector strategies include financial assessment that is consistent with the medium-term budgetary framework.
Principle 2: Regular monitoring of performance against the plans enables public scrutiny and ensures the achievement of stated objectives.

1. There is an institutional set-up regularly monitoring the performance of the state and reviewing progress against the approved plans.
2. Processes are in place to measure progress in meeting stated policy objectives, including the outcomes specified in the medium-term and annual work plans.
3. Regular reporting takes place on implementation of the approved plans and other central planning documents, if any; the reporting process is coherent and includes clear reference to institutional responsibilities in terms of delivery.
4. Annual reports on performance against the plan(s) are publicly available and open for parliamentary scrutiny.
5. The monitoring system includes reporting on the implementation of sector strategies and enables systematic and objective assessment of their design, implementation and results.
6. Institutions responsible for monitoring have the mandate and capacity to steer the processes in a co-ordinated manner.

Principle 3: Policy and legislative decisions are prepared in a transparent manner and based on the administration’s professional judgement.

1. The legal framework establishes clear procedures for preparation, follow-up and communication of sessions of the council of ministers, and sets clear authority for the centre of government to provide professional judgement and advice. The responsible institutions have the capacity to set and enforce the procedures.
2. The preparatory procedures allow sufficient time for systematic consultation and quality control. All actors within the policy system follow those deadlines.
3. A centre-of-government body has the authority and capacity to review the content of proposals reaching the council of ministers and to ensure coherence with previously announced priorities, policies and plans. The institution is authorised to return flawed or inconsistent items to ministries for further work.
4. The agenda and materials for sessions of the council of ministers are circulated to the participants in advance and on time. Objectives and decisions of the political leadership and the council of ministers are regularly communicated to the public. There is an institutional set-up (such as a spokesperson) to ensure communication to the media and the public.

Principle 4: The parliament oversees government policy making.

1. Systematic procedures are in place and applied in practice to co-ordinate the council of ministers’ decision-making process with the parliament. Information about the planned legislative activities is made available to the parliament annually in line with the parliamentary planning calendar.
2. Parliament plays a role in ensuring that the legislation enacted is clear, concise and intelligible.
3. The council of ministers has established procedures and capacity for communicating with the parliament and follows these procedures.
4. Mechanisms are in place and consistently followed to ensure that the council of ministers systematically reviews parliamentary bills.
Policy development

Key requirement: Inclusive, evidence-based policy and legislative development enables the achievement of intended policy objectives.

Structures should be in place to enable ministries to fulfil their policy and legislative development functions and to create policies that, when implemented, deliver the objectives they were designed to achieve. All relevant functions of policy planning and development, and also legislative drafting, should be in place within responsible state institutions, and there should be sufficient and capable staff to perform the stated functions. The system should encourage regular dialogue in order to form a comprehensive and inclusive view about desired outcomes in line with political priorities.

There should be procedures that set out clear roles, responsibilities and approaches to develop, deliver and review the effectiveness of policies and legislation and enable effective prioritisation and sequencing of activities. These procedures need to be followed in practice. Ministries should have functioning systems and forums to agree on work planning and resourcing.

Good policy making also requires assessing the likely costs, benefits and associated risks to citizens and business or civil society organisations, the environment and society at large over the long term. Evidence that the policy is necessary and that it will solve the issues it was created to address should be presented to decision makers.

Policy developers should use a range of tools to think through and understand the need for and the consequences of proposed policy interventions. By doing so, they should assist decision makers in assessing relevant evidence about the likely impacts of such interventions and consulting with those affected by them. A system and structure that explicitly value and make best use of available evidence is key to developing policies and legislation. A continuous process should be in place that emphasises the importance of effectively implementing policy and legislation, and ensures the ability to monitor and evaluate impacts and whether the objectives are being achieved.

Consultation improves the quality of new and existing policies and rules. It can assist greatly in assessing the potential impacts of proposed policy changes. Consultation processes should be built in therefore at key stages of the policy-development and legislative processes, since consultation outcomes can influence the final policy design. The consultation process should be carried out in a systematic and planned manner, making the purpose and process of the consultation clear to all involved stakeholders. The consultation process should involve stakeholders from representatives of the public administration, relevant government entities (regulators and enforcement staff alike), the private sector and civil society. The consultation process should be transparent and ensure equal access of all groups, to protect public interest from possible vested interests.

The policy-development process and legal-drafting procedures should ensure that legislation is understandable, coherent and publicly available.
**Principle 5: The organisational structure, procedures and staff allocation of the responsible state institutions ensure the capacity to develop and implement policies and legislation that meet medium-term and annual objectives and plans.**

1. The structures and responsibilities of the state institutions and departments responsible for policy development have an appropriate legal basis.
2. As a general rule, the key policy-making functions remain in the responsible state institution and are not transferred to subordinate bodies.
3. Clear boundaries exist between departments/units and between the different state institutions with regard to policy development, legislative drafting and implementation responsibilities.
4. The relevant rules or procedures reflect the state institutions’ responsibilities for medium-term and annual policy and legislative planning, including planning financing and other aspects of implementation.
5. The management of policy development and legislative drafting within the state institutions, the managerial levels responsible for these functions, and the manner in which responsibility is delegated are clearly established.
6. The institutional framework and distribution of staff reflect the workload of the state institutions’ departments.

**Principle 6: The policy-making and legal-drafting process is evidence-based, and impact assessment is regularly used across ministries.**

1. The legal framework establishes the types of analytical processes and the requirements and standards expected of line ministries when developing policy proposals and legislative drafts.
2. The rules specify the type of information that should be presented to decision makers along with policy proposals and legislative drafts brought forward for their decision.
3. Clear and transparent methodologies supplement the legal framework with detailed instructions for the policy-development process (including problem definition, review and costing of alternative solutions, analysis of direct and indirect impacts, and the distribution of impacts on different populations).
4. The analytical approach is proportionate to the complexity of the issues under analysis and includes, when necessary, gender analysis to identify gaps between *de jure* and *de facto* status of gender equality.
5. The analyses are based on available, relevant and up-to-date data, including separate data on gender when relevant.
6. Policy options are costed, and the outputs of the analysis clearly indicate the source(s) of funding for the proposed policy, linking the anticipated cost of the measures and the medium-term financial planning process. The proposals are either affordable within current budgetary agreements, or an explanation is provided for any deviation and need for additional funding.
7. There is clarity about responsibility over day-to-day guidance and quality assurance of the analyses, and the responsible institution(s) fulfils established responsibilities. Where several institutions share this role, line ministries clearly understand their respective roles.
8. Mechanisms to monitor implementation, to evaluate progress, and to identify obstacles to successful implementation of policies and concrete pieces of legislation are routinely identified within the analyses.
Principle 7: Policies and legislation are designed in an inclusive manner that enables the active participation of society and allows for co-ordinating perspectives within the administration.

1. Procedures are in place to enable effective public consultation, and these are consistently applied across ministries, allowing non-governmental organisations and citizens to influence policy formulation. There is a proactive approach to empowering citizens, in particular women, in decision making.
2. Opportunities for comment and involvement by stakeholders are timed to enable genuine dialogue and the potential to affect policy development, with clear information provided to consultees on the issues and questions at stake.
3. Responsible state institutions have sufficient time and resources to analyse and use consultees’ responses.
4. The procedures and structures for consultation on proposals between key state institutions operate effectively and address both the process and substantive matters.
5. The lead state institution reports on the outcome of inter-institutional consultation as part of the documentation accompanying policy proposals and legislation submitted for decision.
6. Inter-institutional conflict-resolution mechanisms are built into the decision-making process at both the administrative and political levels to ensure stakeholders’ access, to fully utilise the administration’s expertise, and to enable optimal conflict resolution before the issue is discussed and decided by the decision makers.

Principle 8: Legislation is consistent in structure, style, and language; legal drafting requirements are applied consistently across ministries; legislation is made publicly available.

1. Processes and guidelines are in place and applied to ensure the coherence and quality of legislative drafting and to encourage making laws simple and easy to understand.
2. There is a central legal unit with the authority and capacity to review and provide expertise on all legal drafts before they are discussed and approved by decision makers. The review should not cause unnecessary delays in the decision-making process.
3. The guidelines detail drafting formalities and arrangements, including how to enact and commence laws and transitional issues. They help drafters develop primary and subordinate legislation.
4. A continual capacity-building programme (e.g. training, mentoring) is in place to ensure that drafters remain technically competent and take into account aspects of equal treatment when necessary.
5. Procedures are in place to make legislation readily accessible. The publication process is regularly monitored to ensure that published legislation is correct and up to date. Administrative guidance, documents, directives, interpretation bulletins or other rules not enforced by law but which have a practical impact are clear and easily available to businesses and service suppliers.
6. A register of laws (database) is in place, including consolidated versions of legal acts, and is available to the public.
7. Laws and explanatory materials (e.g. guidance for those affected by legal changes) are available electronically.
PUBLIC SERVICE AND HUMAN RESOURCE MANAGEMENT

Public service is one of the key components of public administration. A well-designed and effectively-managed public service enables the state to reach adequate levels of professionalism, and sustainability and quality of public services, in all parts of the administration. This results in better policies and the provision of better services to citizens and businesses.

Modern public service is regarded as possible only when a set of conditions is in place that ensures:

- separation between the public and private spheres;
- separation between politics and administration;
- individual accountability of public servants;
- sufficient job protection, levels of pay and stability, and clearly defined rights and obligations for public servants;
- recruitment and promotion based on merit.

Different approaches to the scope of the public service are possible, usually rooted in the history of the country and modified over time. In countries which apply a broad concept of public services, these can encompass every public employee, whereas in countries with a restricted scope, the public service covers only the so-called “core public administration” e.g. ministries, the police and judiciary, defence and the foreign service.

In these Principles, SIGMA applies the narrow approach for the area of “public service and human resource management”, covering positions which involve the exercise of powers conferred by public law and/or the responsibility for safeguarding the general interests of the state, or other public bodies in the following institutions:

- ministries and administrative bodies reporting to the central government, the prime minister or ministers;
- administrations of the parliament and the head of state and/or prime minister;
- constitutional and other independent bodies, not reporting to the government.

It does not cover institutions at the level of the sub-national administration and special types of public service, elected and politically appointed officials, or support and ancillary personnel in administrative bodies. Given the different terms used across countries and the different horizontal scope of the public service, and taking into account the approach to public service presented by SIGMA, in many countries the use of the narrower term “civil service” would be more appropriate than “public service”.

Regardless of the applied scope, in the public service, public interest should prevail over private interests. There should be a layer of administrative employees – professional civil servants – who are employed on merit and tasked with developing and implementing state policies, under the leadership of politicians but without their undue interference. To ensure an apolitical professional public service, merit-based, competitive and open recruitment is necessary, as well as merit-based promotions, sufficient job protection, competitive and transparent salaries, and clearly defined rights and obligations for civil servants.

The above-mentioned values are indispensable for the creation of a professional civil service, but are not sufficient. Other values, such as effectiveness and efficiency, are important. This is reflected in the introduction of human resource mechanisms such as mobility and performance appraisals, and also in the introduction of information technology systems supporting human resources and monitoring.

The following chapter defines two key requirements and six Principles which determine the functioning of the public service.

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Policy, legal and institutional frameworks for public service

Key requirement: The scope of the public service is clearly defined and applied in practice so that the policy and legal frameworks and institutional set-up for a professional public service are in place.

Sound human resource management (HRM) in the public service depends not only on the use of modern HRM tools and techniques, but also on the rational policy, legal basis and institutional set-up. The development of strategic policy on HRM in the civil service is encouraged, as it enables decisions about the direction of changes and the method of achieving the desired objectives. Sound strategy is also the basis for planning legislative changes. Adequate legal provisions encompassing the right scope of the public service and efficient institutional set-up are the basis for efficient and effective functioning of the public service. The proper legal system and institutional set-up gradually facilitate the change of organisational culture.

Principle 1: The policy and legal frameworks for a professional and coherent public service are in place; the institutional set-up enables consistent and effective human resource management practices across the public service.

1. There is a defined policy for public service development in the framework of the relevant strategies (e.g. government programme, public administration reform strategy), with clear and coherent measures in place to support its implementation.
2. A legal framework regulates the public service; details are regulated in secondary regulation in order to allow flexibility of the system and adaptability to changing needs. The legislation is in line with administrative law principles such as lawfulness, reliability and predictability, absence of discrimination, openness and transparency, accountability, efficiency and effectiveness.
3. Public service regulations, particularly with regard to recruitment, promotion and dismissals, prevent direct or indirect unfair discrimination.
4. All decisions of the public employer related to the rights and legitimate interests of public servants or applicants to the public service are subject to legal remedies, including judicial control.
5. Political responsibility for the public service is clearly established. A central unit is established by law, be it a ministry, administrative agency or another entity, vested with horizontal powers to manage the public service across the public administration. This central unit should ensure that the same principles and management standards are uniformly applied throughout the public service as a whole.
7. Professional and consistent human resource management services are ensured across the public service by sufficient capacity in all administrative bodies to manage the workforce and implement the public service legislation.
8. The legal framework is applied in practice.
Chapter 3  
Public Service and Human Resource Management

Principle 2: The scope of public service is adequate and clearly defined.

1. The scope of applicability of the legal framework regulating the public service (e.g. law on public service, law on civil servants, laws on constitutional bodies, laws on special types of civil service) is clearly defined.

2. The definition of the horizontal scope of public service contains at least the positions with public authority to exercise powers conferred by public law and/or with responsibility for safeguarding the general interests of the state in the following institutions:
   - ministries and administrative bodies reporting directly to the central government, the prime minister or ministers;
   - administrations of the parliament and the head of state;
   - constitutional and other independent bodies not reporting to the government.

3. The vertical scope of public service clearly determines the upper and lower dividing line between political appointees, public servants and support staff.

4. The upper dividing line between public servants holding senior managerial positions in the public service and political appointees, who do not fall under the scope of the law on public service, is usually at the level of secretary general of the ministry and director general of the administrative body.

5. The material scope establishes all general provisions relevant to the employment relations of public servants and management of public service.

6. Public service legislation is applied in practice in all institutions and on all positions, as stipulated by the laws.
Human resource management

Key requirement: Professionalism of public service is ensured by good managerial standards and human resource management practices.

Recruitment and dismissal of public servants based on merit is of utmost importance for ensuring the merit-based and sustainable public service needed for developing and implementing policies as effectively as possible, regardless of the government of the day. Apolitical public servants are able to deliver results and can be accepted by their political superiors if they have undergone a competitive, open and merit-based selection. To ensure sustainable public service, clear and merit-based rules related to dismissals are equally important. When the government changes, it is essential that there is a sufficient level of protection of public servants to allow the continuity and proper functioning of the state.

Sound recruitment procedures are the prerequisite for a professional public service, but they have to be accompanied by other HRM tools, including remuneration, performance appraisal, professional training and development, integrity measures and disciplinary procedures. These are needed not only to attract valuable employees to the public service, but also to retain them and motivate them to achieve the strategic goals of the state. Many countries face the problem of a significant turnover of public servants, which endangers the smooth functioning of the administrative apparatus and is also costly, as hiring new, well-skilled staff and their induction are lengthy and resource-intensive processes. The reasons for this high turnover may be insufficient salaries, lack of career opportunities or HRM not functioning correctly.

Principle 3: The recruitment of public servants, including those holding senior managerial positions, is based on merit and equal treatment in all its phases; the criteria for demotion and termination are explicitly stipulated by law and limit discretion.

1. The recruitment and selection process in public service, either external or internal and regardless of the category/class of public servants, is clearly based on merit, equal opportunity and competition. The public service law clearly establishes that any form of recruitment and selection not based on merit is considered legally invalid.
2. The legislation covers general criteria and detailed procedures related to recruitment and selection.
3. The recruitment and selection committees include persons with expertise and experience in assessing different sets of skills and competences of candidates for public service positions, with no political interference.
4. Protection against discrimination of persons applying for and those employed in public service positions is ensured by all administrative bodies in accordance with the principle of equal treatment. In the cases explicitly established in the law, comprehensive equitable representation is taken into account in the recruitment process.
5. The objective criteria for demotion of public servants and termination of the public service relationship are explicitly established in law.
6. Legislation related to recruitment to the public service is applied in practice.
**Principle 4: The remuneration system of public servants is based on the job classification; it is fair and transparent.**

1. A fair and transparent system of remuneration, including salary classification based on the job classification system, the complete list of variable elements of salary, the proper relation between the fixed and variable salary, and detailed provisions, are established in legislation to ensure the coherence, fairness and transparency of the whole public service. The remuneration provisions are applied in practice.
2. Allowances and benefits in addition to the salary (e.g. family, rent, education, language allowance, benefits in case of sickness, maternity or work accident) are established in law to ensure the coherence of the whole public service and are applied in practice.
3. Equal pay for work of equal value is ensured; any type of discrimination related to gender in remuneration is avoided.
4. Managerial discretion in assigning different elements of salary, allowances and benefits to individual public servants is limited to ensure fairness, transparency and consistency of the total pay.
5. The remuneration system of public servants provides reasonable conditions for recruiting, motivating and retaining public servants with the required competencies.

**Principle 5: The professional development of public servants is ensured; this includes regular training, fair performance appraisal, and mobility and promotion based on objective and transparent criteria and merit.**

1. Regular professional training is recognised as a right and duty of all public servants; a training mechanism provided with sufficient resources designs and delivers training programmes tailored to meet the training needs of specific target groups.
2. The principles and detailed provisions of performance appraisal are established in legislation to ensure the coherence of the whole public service. The performance appraisal of public servants is carried out regularly.
3. The mobility of public servants (secondment, temporary or mandatory transfer) is encouraged, established in legislation, based on objective and transparent criteria.
4. The functional promotion of public servants (on-the-job, horizontal and vertical promotion) is established in legislation, based on merit and objective and transparent criteria.
5. Provisions related to professional development are applied in practice.
Principle 6: Measures for promoting integrity, preventing corruption and ensuring discipline in the public service are in place.

1. Effective and adequate legal provisions and institutional arrangements and tools exist to promote integrity and prevent corruption in the public service.
2. Corrupt behaviour of public servants is criminalised in the Penal Code.
3. The main elements disciplinary procedure (including the presumption of innocence, proportionality between disciplinary sanction and violation of official duties, right to receive legal assistance, right to appeal, right to be heard during the appeal) and the main procedural steps (including initiation of the procedure, impartial investigation of facts, hearing of the public servant concerned, bodies involved in initiation of the procedure, decision and review) are established in law to ensure consistency across the public service.
4. A catalogue of disciplinary sanctions is established to ensure proportionality between the misconduct and respective sanction.
5. The right of the public servant to appeal against unfair disciplinary sanctions ensures that the decisions are legally predictable, impartial and free from political interference.
6. Provisions related to integrity, discipline and prevention of corruption are applied in practice.
4 Accountability
ACCOUNTABILITY

It is commonly accepted that the organisation of a public administration has a deep impact on its overall performance and, hence, on its democratic legitimacy in relation to citizens’ expectations.

The search for efficiency, the need for further specialisation, the constitutional and legal contexts and administrative tradition, the systems of control in place and the political circumstances all influence the organisational model adopted by each country. As a result, no single model exists regarding how public administration is structured and operates in different countries.

However, in relation to accountability (including organisational accountability), some conditions are generally deemed necessary to ensure that public administrations perform their functions properly and efficiently:

- Rationality – aiming at efficiency and coherence; avoiding overlaps between public institutions; establishing a balanced system of control.
- Transparency – ensuring clear and coherent organisation following common established types.
- Affordability – adapting size and costs to the country’s needs and capacities.
- Accountability – ensuring that each part of an organisation is internally accountable and that the institution as a whole is externally accountable, to the political, judicial and social systems and oversight institutions; also providing wide access to public information.

Accountable institutions are also liable for their decisions and actions and should provide for a fair solution in cases of culpable breach of duty of their employees.

This chapter defines five Principles, grouped under one key requirement, for the accountability area.
Key requirement: Proper mechanisms are in place to ensure accountability of state administration bodies, including liability and transparency.

State institutions should be accountable (according to broadly understood criteria) in order to guarantee that the public administration fulfils its duties satisfactorily. The essential elements required for this purpose are: proper organisation of the state administration, access to public information, a system of checks and balances and an efficient system of internal administrative appeals, as well as independent oversight and judicial review of administrative cases. Accountability must be complemented by liability for the state institutions’ decisions or lack thereof.

**Principle 1: The overall organisation of central government is rational, follows adequate policies and regulations, and provides for appropriate independent accountability.**

1. There are rules governing the creation, elimination and organisation of all public bodies under the executive power at central level; a limited number of types of state bodies/agencies are set; all bodies have a defined line of accountability to the relevant ministry to which they report on a periodic basis.
2. The creation of new bodies and their organisation is controlled in order to ensure their rationality and effective and efficient functioning.
3. Management units report through clear lines of accountability; management roles and accountability for actions and results are clear and agreed.
4. The legal framework clarifies the legal status and degree of autonomy of the different types of autonomous or semi-autonomous bodies, as well as their accountability lines; autonomous agencies with direct accountability to the parliament, the head of the government or the head of the state are an exception.
5. Ministers are responsible and answerable for steering and controlling the performance of subordinated agencies/bodies and have sufficient specialised professional capacities available in their ministries to do so.

**Principle 2: Functioning mechanisms are in place to protect both the rights of the individual to good administration and the public interest.**

1. The operations of all administrative bodies are subject to scrutiny by ombudsman or other oversight institutions, courts and the public, based on the legislation.
2. Rules on independent status, functioning and powers of ombudsman and other oversight institutions meet international standards and are regulated by law, providing for a coherent and efficient system. Oversight bodies have a sufficient level of independence from the government.
3. The administration implements the ombudsman institution’s recommendations.
4. Regular training and capacity building are ensured for the staff of key oversight institutions, including capacity building on equality and empowerment of discriminated groups. Necessary tools are provided to oversight institutions to carry out their work, including on non-discrimination.
5. The parliament exercises the overall control over the government, unless constitutionally set otherwise.
6. Supervisory internal control, i.e. control exercised by senior officials over the legality and purposefulness of subordinates’ activities, is established.
Principle 3: The right to access public information is enacted in legislation and consistently applied in practice.

1. The right of the individual or legal person to public information is enshrined in a law that is coherent, complete, logically structured, formulated in a simple and clear manner and easily accessible.
2. Public information is defined broadly as encompassing all information that is recorded and documented on the performance of public duties, by either public or private bodies.
3. All information on the performance of public duties that is recorded and documented is considered public unless there are compelling reasons to classify it. Exceptions are set down precisely in law and applied strictly.
4. Public information is disclosed proactively. All public authorities maintain official web pages displaying, at minimum, the information required by regulations (the minimum content includes legal acts, policy plans, public services offered, annual reports, budget, contact information, organisation chart). Information is accurate, up to date and intelligible.
5. Information is provided in the requested format (unless the request would place an unreasonable burden on the administration), within prescribed timescales and normally without charge.
6. Individuals requesting public information do not have to give reasons for their request. Where the information requested includes classified material, the public authorities are required to release the non-classified portions, unless releasing only partial information would be misleading.
7. The public authorities maintain up-to-date document registers and databases and follow rules relative to the preservation and destruction of documents.
8. There is a designated supervisory authority overseeing the implementation of the legislation on public information, with the power to set standards, make prescriptions and impose sanctions.

Principle 4: Fair treatment in administrative disputes is guaranteed by internal administrative appeals and judicial reviews.

1. Procedural rules on internal administrative appeal are established in law.
2. Procedural rules on judicial appeals are established in law.
3. Administrative disputes are decided by judges specialising in such issues.
4. The status of courts and judges (resolving administrative disputes), as well as the rules guaranteeing proper organisational and financial arrangements, comply with the principle of the rule of law.
5. The workload of judges is systematically analysed.
6. Judges specialising in administrative disputes have adequate support staff with access to the necessary training, legal literature and information and communication technology equipment to be able to carry out their tasks effectively.
7. The cost of court proceedings does not prevent citizens from challenging administrative decisions.
Principle 5: The public authorities assume liability in cases of culpable breach of duty of a public servant and guarantee redress and/or adequate compensation.

1. The legislation includes a requirement to redress or compensate individuals who suffer damages from wrongdoing by public authorities.
2. The regulation on public liability is coherent, complete, logically structured, formulated in a simple and clear manner and easily accessible.
3. The scope of public liability is wide and encompasses the exercise of powers by the public authorities and the performance of other public duties, regardless of who performs them, i.e. a public authority, or a private entity or person performing public duties.
4. Rules concerning time limits and the burden of proof do not jeopardise the effective exercise of the right of action for compensation.
5 Service Delivery
Chapter 5

SERVICE DELIVERY

Good public administration is an essential component in promoting sustainable economic growth, development and well-being. Effective governance can greatly contribute to modernising economies, creating jobs and attracting investors. Administrative simplification leads to a less burdensome environment for economic growth, while modern service delivery methods, such as e-government solutions and one-stop shops, lead to improvement of administrative procedures and, therefore, less burden on individuals and businesses.

The administrative law principles common to all EU countries, setting the standards for and behaviour of public servants, can be used elsewhere as guiding principles in modernisation efforts to develop institutions and administrative procedures at all levels of the administration. These principles are:

- reliability and predictability (legal certainty)
- openness and transparency
- accountability
- efficiency and effectiveness.

Building on this, the aim of The Principles of Public Administration: A Framework for ENP Countries is to focus on service delivery by the public administration, especially on effectiveness, while ensuring the protection of individuals and enterprises during administrative proceedings.

Service delivery may be defined broadly as all contacts with the public administration during which customers (citizens, residents and enterprises) seek data, handle their affairs or pay taxes, or are involved in a transactional relationship with the state at their own initiative. In this context, orientation towards customers needs to be understood as encompassing all such contacts and all tasks performed by the public administration that affect enterprises and individuals. This broad definition encompasses not only contacts between the central public administration and customers but also the rules regulating those contacts, i.e. the administrative procedures.

One of the main responsibilities of public administration is to handle the affairs of enterprises and individuals and deliver services effectively and efficiently. Effectiveness cannot be measured solely against existing legal provisions as it focuses to a great extent on fulfilling customer expectations while respecting legal provisions. Yet effectiveness also entails ensuring equal access to public administration services and the efficient provision of these services, thus saving all the parties involved both money and time.

The Principles of Public Administration focus primarily on the central government but establish essential links to the sub-national public administration (local self-government) and judiciary. The focus is on horizontal policies and the overall manner in which public administration organisation enables customer-oriented service delivery. The Principles do not encompass non-transactional public services, such as education and health care.

This chapter defines four Principles, grouped under one key requirement for the service delivery area.

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Key requirement: Administration is service-delivery oriented; the quality and accessibility of public services is ensured.

Good administration is often an objective in modernisation of public governance. Developing good public administration requires political commitment, vision, strategy, defining of priorities and the right sequencing of actions. This commitment needs to be translated into practice, with public services designed, delivered and constantly re-designed around the evolving needs of the user, rather than for the convenience of the administration. Proper policy development and monitoring mechanisms should be in place for this purpose. It is also essential that the public administration’s approach to service delivery is coherent, effective and efficient, and ensures equal treatment. Strategic policy documents and arrangements are not the goal in themselves, but rather prerequisites for providing enterprises and individuals with high-quality, easily accessible services. Sound administrative procedures that are applied in practice are another essential element, but they must be accompanied by continuously improved quality of services and equal access to them.

**Principle 1: Policy for service delivery-focused state administration is in place and applied.**

1. A policy exists to design public services around the needs of the user; it is considered in the framework of the relevant strategies or other documents and consistently applied throughout the administration.
2. Mechanisms to analyse, reduce and avoid red tape are in place; a policy for administrative simplification has been developed and is consistently implemented.
3. Policy solutions for service delivery are consistently defined in the legal framework and are applied in practice.
4. An adequate institutional set-up, including political and institutional responsibilities for co-ordinating and steering delivery of public services, is in place.
5. The policy and legal frameworks to deliver e-services are in place, aligned with the general service-delivery policy and consistently applied across the administration.
6. Interoperability of registries and digital services to simplify procedures for service delivery is promoted through the legal framework and technical preparedness.
7. The cost of public services is kept under transparent review, and the cost of public administration is not disproportionate to total public expenditure.

**Principle 2: Good administration is a key policy objective underpinning the delivery of public service, enacted in legislation and applied consistently in practice.**

1. Good administration is identified among the government’s priorities.
2. A coherent and complete legal framework on administrative procedures exists, limiting special regulations to a minimum.
3. The legal framework on administrative procedures is implemented in practice in all state administration bodies.
4. Key principles of good administrative behaviour are defined in the legislation on administrative procedures: legality, equity, equal treatment, proportionality, lawful exercise of discretion, openness and transparency, impartiality, objectivity and due diligence.
5. The right of hearing before the final decision is ensured.
6. Authorities are required to state the reasons for their decisions and to inform citizens of the rights of appeal.
7. Procedural and substantial rules are elaborated relative to the amendment, suspension and repeal of an administrative act in order to guarantee a fair balance between the public interest and the legitimate expectations of the individual.
Principle 3: Mechanisms for ensuring the quality of public service are in place.

1. The service-delivery policy promotes one or several quality assurance tools (e.g. service charters, organisational quality management models and quality awards\(^9\), self-assessment frameworks, ISO or other international standards).
2. Processes for regular monitoring of service delivery, assessment and re-design are in place, based on customer satisfaction and an analysis of users’ evolving needs.
3. Service modernisation efforts are structured around achieving savings in the time spent by customers, the costs of acquiring and delivering services and the number of times physical presence is required, as well as improving the ease of obtaining both information on services and the services themselves.
4. Public officials involved in service delivery are regularly trained.
5. Mechanisms enabling sharing good practices and their dissemination are in place.
6. Standards of service delivery are set out for the main public services delivered by the public administration.

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Principle 4: The accessibility of public services is ensured.

1. The territorial service-delivery network of state administration ensures equal access to services.
2. One-stop-shops/points of single contact covering a wide range of services are available to individuals and businesses.
3. Communication and handling of official matters is possible through user-friendly electronic channels covering a large range of services.
4. Official websites and published leaflets provide contact information and clear advice and guidance on accessing public services, as well as on the rights and obligations of users and the public institutions providing services.
5. Service provision (including e-services) takes into account the needs of special groups of customers (e.g. disabled persons, older persons, cultural or linguistic minorities, foreigners and families with children).

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\(^9\) Such as European Foundation for Quality Management Excellence Model, EU-developed Common Assessment Framework.
6

Public Financial Management
PUBLIC FINANCIAL MANAGEMENT

The budget establishes the financial framework within which the government delivers its economic and social policy objectives for the benefit of its citizens. If the right choices are to be made and expenditure limits respected, robust public financial management (PFM) systems are essential for all elements of the budget cycle – from formulation to execution, including procurement, control and audit.

If countries are to achieve PFM systems centred on delivering results, reforms must take place sequentially, in a manner fitting each country’s unique circumstances. There is no “one-size-fits-all” approach, but good PFM systems rest on certain basic principles and practices, described in the following pages.

Public procurement is an integral part of good financial management. Its economic impact is both significant and highly visible. Also, as an area where risks of misspending, poor control and corruption are high, it can significantly influence the public’s trust in government. The Principles of Public Administration therefore provide the framework for a good public procurement system, and reflect a wide range of international regulatory frameworks.

The Principles focus primarily on central government. Local self-government is only covered within general government data requirements for budgeting and reporting. Also, apart from the forecasting of total public revenues, the Principles focus on expenditure. However, the collection and administration of tax and other resources are important elements of PFM, and the Public Expenditure and Financial Accountability (PEFA) Programme requirements in this area can be regarded as the standard.

The Principles take into account international standards and guidance such as:

- the OECD Principles of Budgetary Governance\(^\text{10}\);
- the PEFA Program\(^\text{11}\);
- the Open Budget Index\(^\text{12}\);
- the International Monetary Fund (IMF) Code of Good Practices for Fiscal Transparency;
- the World Trade Organization (WTO) Agreement on Government Procurement (GPA)\(^\text{13}\);
- the OECD Recommendation of the Council on Public Procurement (2015)\(^\text{14}\);
- the legal instruments developed within the framework of the European Union\(^\text{16}\);
- the International Standards of Supreme Audit Institutions (ISSAIs) and other guidance of the International Organisation of Supreme Audit Institutions (INTOSAI).

This chapter defines twelve Principles, grouped under five key requirements, in the public financial management area and is in line with international standards.

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\(^{11}\) Public Expenditure and Financial Accountability Program, [https://www.pefa.org/](https://www.pefa.org/).


\(^{13}\) WTO, *Revised Agreement on Government Procurement* (Annex to the Protocol Amending the Agreement on Government Procurement, adopted on 30 March 2012 [GPA/113]).


\(^{15}\) UNCITRAL (2014), *UNCITRAL Model Law on Public Procurement*, United Nations, Vienna.

Budget management

Key requirement: The budget is formulated in compliance with transparent legal provisions and within an overall multi-annual framework, ensuring that the general government budget balance and the debt-to-gross domestic product ratio are on a sustainable path.

In order to better manage public resources, a government should have a medium-term financial plan based on the objectives it wishes to achieve and the financial resources available to it. It must also ensure that the multi-annual costs of all spending are clearly stated so that the annual budget is set within a medium-term financial horizon. This approach, together with long-term estimations in selected public spending areas (e.g. large capital projects, pensions and health care), will help inform the government, the parliament and citizens of the financial parameters and leeway for new policy development.

Within the budget process, it is vital to set realistic expenditure allocations while respecting the fiscal rules and the parameters of an overall top-down limit. Revenue forecasting is equally important, since an inaccurate forecast of potential revenue could result in the expenditure limit being set at an unsustainable level.

Principle 1: The government publishes a medium-term budgetary framework on a general government basis that is founded on credible forecasts and covers a minimum period of three years; all budget institutions operate within it.

1. The medium-term budgetary framework is published each year, taking into account the latest available data.
2. The medium-term budgetary framework is co-ordinated, at the central level, by the central budget authority on the basis of input from, and consultation with, line ministries and subordinated institutions.
3. The medium-term budgetary framework clearly sets out the macroeconomic projections and the revenue and expenditure expectations on which it is based.
4. Revenue and expenditure plans are based on agreed government policy. They include the future costs of existing policies and the estimated costs of any new policies to be introduced during the period, and are in accordance with national fiscal rules.
5. The targets for the budgetary aggregates, particularly the general government balance and debt-to-gross domestic product ratio, are sustainable.
6. The medium-term budgetary framework includes a sensitivity analysis of the major variables.
7. The medium-term budgetary framework notes the long-term costs of investment to be incurred during the period.
8. Structural economic reform plans are coherent with the fiscal policy.
9. The strategic plan of each budget institution is consistent with the overall medium-term budgetary framework.
Principle 2: The budget is formulated in line with the national legal framework, with comprehensive spending appropriations that are consistent with the medium-term budgetary framework and are observed.

1. The budget process is based on transparent legal provisions that define public moneys and the roles of the government and the central budget authority, with a timetable that allows each of them time to fulfil their responsibilities in the process.
2. The parliament has the time and resources to analyse, debate and adopt the budget proposal.
3. The budget’s coverage is comprehensive and includes income from all sources, including international funding.
4. The government approves a top-down expenditure limit within which the budget is framed.
5. The central budget authority sets out, in an annual circular, the overall approach, timetable and assumptions that must underpin the estimates of the different budget institutions.
6. The budget institutions comply with the budget circular by providing the central budget authority with comprehensive, accurate and transparent estimates, including contingent liabilities and costs for the years beyond the budget year.
7. Capital investment projects are subject to appropriate investment analysis and prioritised according to assessments of their overall final costs and benefits.
8. The central budget authority publishes a list of what constitutes fiscal risks.
9. The published budget is transparent and:
   - sets out the macroeconomic assumptions that underpin it;
   - separates capital and current expenditure and salary and non-salary expenditure;
   - contains separate forecasts for baseline (existing) expenditure and new policies;
   - indicates the final out-turns for the current year for comparison purposes;
   - includes contingent liabilities and multi-annual commitments of capital spending.
Key requirement: Accounting and reporting practices ensure transparency and public scrutiny over public finances; cash, assets and debt are managed centrally, in line with legal provisions.

Cash management is central to successfully monitoring and controlling expenditure during the year. It covers both the revenue and expenditure of government. Inadequate systems and information make it difficult to align cash flow with spending allocations and to allow for timely remedial action where necessary.

Debt management should also be exercised at a central level, covering the entire general government area, to avoid unauthorised borrowing or borrowing at sub-optimal costs.

Strong systems for reporting of financial data, based on reliable accounting information, are essential for the successful control of government spending. Information on public finances should be published on a regular basis so that the parliament and citizens can see clearly the progress of spending and revenue collection during the course of the budget year.

Principle 3: The central budget authority, or authorised treasury authority, centrally controls disbursement of funds from the treasury single account and ensures cash liquidity.

1. The budget legislation provides for a treasury single account into which all cash received from any source (taxes, fees or other income) is paid, normally by the end of the same working day.
2. The legislation provides that only authorised payments may be made from the treasury single account.
3. The cash management or treasury function is managed through the treasury single account, under the control of the central budget authority/treasury authority.
4. The central budget authority/treasury authority prepares its own cash flow projections at aggregate level, after consulting with line ministries and other budget institutions concerned, on at least a monthly basis.
5. The monthly profiles for each budget institution provide a clear picture of the cash flow under the main budget headings and clearly include the different elements – salary, non-salary current, capital and own resources.
6. The treasury system incorporates adequate coding structures to facilitate detailed analysis of expenditure and income.
7. Regular reconciliation takes place between the treasury information system, accounting information systems and bank account data.
8. A monitoring system is in place to ensure that budget institutions neither exceed the budget allocations without prior legal authorisation nor enter into commitments that have the effect of circumventing this requirement.
9. State-owned (and municipal) enterprises are required to seek prior approval from their controlling body before undertaking any fiscal risk.
Principle 4: There is a clear debt management strategy in place and implemented so that the country’s overall debt target is respected and debt-servicing costs are kept under control.

1. There is a clear debt management strategy\(^{17}\) (including risk and sensitivity analysis) to ensure the debt is sustainable and can be serviced.
2. The debt management strategy is published and feeds into the annual state budget process.
3. Government borrowing and guarantees are always within the limits set in the annual state budget.
4. The responsibilities of different government institutions (central budget authority/treasury agency/central bank) involved in debt management are clearly delineated.
5. Only the central budget authority/treasury agency carries out central government borrowing.
6. Borrowing or guarantees or the entering into contracts involving other instruments that could carry a financial risk by any state-owned institutions, including local government or state-funded enterprises, is constrained in legislation and must be authorised by their controlling body before undertaking any fiscal risk.
7. The level and costs of local government and state-owned enterprise borrowing are regularly reported to the central budget authority /treasury agency and any changes are duly noted.
8. Systematic co-operation is in place between the debt management and cash management functions.
9. An annual report on debt management is prepared soon after the end of the budget year.
10. The supreme audit institution audits debt management.

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Principle 5: Budget transparency and scrutiny are ensured.

1. The central budget authority publishes monthly reports of central government revenue, expenditure and borrowing within four weeks of the month’s end.
2. The report is compiled from reports to the central budget authority by central government spending institutions and the revenue collection agencies on their spending and revenue in the previous month.
3. The reports note and explain variations from the original spending and revenue profile.
4. The central budget authority publishes local government financial data on a regular basis and in a timely manner.
5. The annual financial report of the government is comprehensive at the central government level and includes generic information at the general government level.
6. Fiscal risk is continuously monitored, and state-owned enterprises are required to submit their annual audited financial statements, including an income statement, balance sheet, statement of changes in equity and cash flow statement.
7. The annual financial report of the government is published not later than six months after the end of the financial year, is audited by the supreme audit institution and is discussed by the parliament before the next budget discussions.
8. The data for each institution is appropriately reconciled with accounting information and the accounting standards are defined.
9. National standards for public sector accounting are in place and applied by all general government institutions (excluding corporations and quasi-corporations).
10. The annual financial report is in a format that mirrors the presentation format of the budget and explains any variations from the budget figures.
11. The annual financial report includes an overview and analysis of state assets covering all assets above a specified minimum value threshold.

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\(^{17}\) This can be part of other government strategies or published as a separate document.
Internal control and audit

Key requirement: A policy for internal control, including internal audit, is applied throughout the public administration.

The development of a robust internal control system helps management of general government institutions to:

- ensure the orderly, ethical, economically efficient and effective execution of operations;
- comply with applicable laws and regulations;
- safeguard resources against loss, misuse and damage;
- support effective financial management;
- fulfil accountability obligations.

Management and personnel have to be involved in this continuous development to address risks and to provide reasonable assurance of the achievement of this mission and general objectives. At an operational level, management needs to ensure that effective internal control procedures are in place to support the delivery of day-to-day operations and manage an institution’s financial resources. Specific management functions such as risk management, control and inspection should also be in place to support effective monitoring and modification by management of the design and operation of internal control systems. Senior management should have independent assurance from an internal audit function that the internal control arrangements in place are appropriately designed and operate effectively to ensure the institution achieves its objectives.

Sound internal control arrangements would facilitate this and support the effective management by institutions of their financial resources.

Internal audit is a key part of internal control. It is defined by the Institute of Internal Auditors as “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.” Internal audit is the means by which the top manager and the management team of an entity receive assurance from an internal source that internal controls are appropriately designed and operate effectively to ensure the institution achieves its objectives.

The implementation of internal audit within an institution depends on its size, complexity and objectives. Hence, not all general government institutions are expected to implement internal audit in exactly the same way.

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18 As explained in the INTOSAI Guidelines for Internal Control Standards for the Public Sector and originally set out in the Committee of Sponsoring Organisations of the Treadway Commission (COSO).

19 The Institute of Internal Auditors, [https://na.theiia.org/Pages/IIAHome.aspx](https://na.theiia.org/Pages/IIAHome.aspx).
Chapter 6

Public Financial Management

Principle 6: The operational framework for internal control defines responsibilities and powers, and is implemented by general budget institutions in line with the overall internal control policy.

1. A clear strategy that states realistic steps and change-management plans to develop internal control in general government institutions is in line with the overall public financial management system, and its reform plans are in place, regularly reviewed and updated.
2. The laws and other regulations setting the operational framework for internal control apply to all general government institutions.
3. The laws and regulations governing budgetary and treasury arrangements, the management of international funding, public accounting and other public financial management arrangements facilitate the development of management responsibility through requiring appropriate delegation and reporting.
4. A ministry responsible for co-ordinating the development of internal control ensures its harmonised implementation and further development.
5. Each institution has issued an internal regulation committing to implementing internal control, including:
   - specifying authority to implement internal control throughout the institution along with delegation and accountability arrangements;
   - establishing effective risk management arrangements;
   - ensuring that management information is regularly provided to the appropriate levels of the institution, so that risks can be appropriately managed and objectives achieved.
6. Where subordinate or second-level institutions exist:
   - each second-level institution meets internal control requirements for an institution of its type and size;
   - the relationship with the higher or first-level institution is clearly defined in a regulation or similar written document.
7. State-owned and municipal enterprises are subject to robust governance arrangements by their “owner” first-level institutions.
8. Internal control procedures in general government institutions:
   - make responsibilities within the institutions clear;
   - ensure that policy proposals initiated by the institutions include an estimate of budgetary costs;
   - make calculated choices between alternative ways to achieve objectives;
   - keep financial commitments within budget limits;
   - ensure that the use of financial resources (e.g. through procurement operations or human resource costs) is in accordance with the existing budget;
   - enable detection and reporting of irregularities;
   - allow an audit trail of key financial decisions.
Principle 7: The operational framework for internal audit reflects international standards and is applied consistently by government institutions.

1. The law or regulation for internal audit is consistent with definitions of the Institute of Internal Auditors\(^\text{20}\) and in line with regulations governing the civil service and public administration, allowing for the development of internal audit and appointment of internal auditors who are independent from other activities within an institution.

2. The law or regulations provide that internal audit applies to government institutions, and specifies certain operational arrangements, including the minimum size, independence and reporting arrangements, while allowing actual arrangements to differ depending on the type and size of the institution.

3. The ministry with overall responsibility for introducing internal audit sets central standards, co-ordinates implementation and related training activities, and has clear legal authority to develop subsidiary regulations and methodological guidance on implementing and developing internal audit.

4. Where financial inspection exists, it is supervised by the ministry responsible for the overall state budget, is concerned with compliance, is driven by complaints and clear indication of irregularities, focuses on potential risks of fraud, corruption or major financial abuse, and does not duplicate the objectives or activities of internal audit.

5. The head of the institution has established an internal audit function with an internal audit charter that fits the size and complexity of the institution and is in line with national legal requirements.

6. Strategic and annual internal audit plans exist for the institution and are based on an assessment of both business and business system risks covering all aspects of an institution’s activities, including arrangements for recording assets. The views of the different management levels are taken into account when preparing these plans.

7. The head of internal audit reports to the head of the institution and also consults with the senior financial officer and chief administrative officer about the findings of the internal audit reports before submitting them to the head of the institution.

8. A systematic follow-up process ensures that agreed internal audit recommendations are properly implemented.

Public procurement

Key requirement: Public procurement is regulated by duly enforced policies and procedures, ensures an independent, transparent, effective and efficient remedies system, and is supported by suitably competent and adequately resourced institutions.

Public procurement should be seen as an important strategic governance tool for the achievement of a number of political priorities and, as such, placed in the mainstream of public expenditure management. In light of the strategic dimension of public procurement and its importance for economic and social development, the political environment must enable formulation of the proper policies governing the public procurement system.

Good public procurement practice requires a sound policy and regulatory framework, which should be characterised by clarity, coherence and continuity, based on evidence and developed in consultation with all interested parties. The policy and regulatory framework should cover the whole procurement cycle (from planning and preparation of procurement to contract management) and all kinds of public procurement. The functionality of the public procurement system also requires institutional structures that will ensure that the regulatory system functions effectively. The central public procurement bodies should have a clear political mandate as well as the authority and capacity required to carry out their tasks.

A well-functioning and sound public procurement system, however, also depends on the extent to which other policies and the legal and institutional environment accommodate the specific needs of public procurement. This environment includes, among other elements, external audit, financial control, budget rules, administrative law, civil service law, competition law, commercial law, labour law and environmental legislation.

A crucial mechanism for protecting the legality and integrity of the procurement process is guaranteeing access to justice for organisations and businesses participating in public tenders. The basic requirements for a review system are speed, effectiveness and independence from contracting entities. In order to meet these requirements, the choice of administrative and legal solutions for organising the review system may depend on local practices.

Putting procurement regulations into practice requires professional, value-driven and integrity-conscious management in the contracting entities. Successful public procurement operations strongly benefit from the use of tools and approaches that can reduce transaction costs in the whole procurement process and provide better quality and prices. The main instruments of interest are e-procurement, framework agreements and the establishment of central purchasing functions.

Public procurement is exposed to risks of corruption and fraudulent practices. Mitigating measures are needed, in the first instance through ensuring the transparency of the proceedings. Building the skills and experience of contracting entities and the economic operators is also essential in this regard.

A final basic prerequisite for economic, efficient and effective public procurement is the presence of an open, competitive and attractive market for awarding public contracts. The attractiveness of the public-sector market to economic operators depends on many factors, including the fairness and relevance of qualification and award criteria, as well as the availability of a complaint mechanism. The market should also be free of barriers to participation and allow interested small and medium-sized enterprises to participate should they wish.
Principle 8: Public procurement regulations are aligned with internationally recognised principles of economy, efficiency, transparency, openness and accountability; there is central institutional and administrative capacity to develop, implement and monitor procurement policy effectively and efficiently.

1. There are clear and comprehensive policies for the orderly, longer-term development of the public procurement system, with dedicated capacity for implementing and revising policies.

2. Public procurement legislation:
   - reflects fundamental policy goals and principles, such as value for money, free competition, transparency, equal treatment and proportionality;
   - supports integrity in public procurement;
   - is in accordance with the country’s international obligations;
   - is prepared in consultation with the public procurement community.

3. The legislative framework covers the complete public procurement cycle (from needs assessment through tendering and award of the contract, to contract management and payment, as well as monitoring and auditing). The legislation applies to all public entities and all procurements when public funds are used, but offers a proper regulatory balance commensurate with the nature and size of the contracts. Exemptions from the application of the legislation are limited to duly justified cases.

4. Procurement, budget, expenditure regulations and other related regulations, such as contract law, are harmonised so that public contracts can be prepared, awarded and managed within a specified timeframe and in a manner that is commensurate with good project management principles (including clear rules on delegation of authority, within the contracting entity, for approval of procurement decisions).

5. There is an entity with a clearly mandated policy-making function to initiate, implement and monitor public procurement reform within the whole public administration.

6. The legislation defines the distribution of functions and responsibilities among the central procurement institutions in a way that prevents conflicts of roles and interests while giving the institutions the necessary authority and resources to exercise their functions and duties effectively and efficiently. These functions\(^{21}\) would typically include:
   - long-term policy framework;
   - primary legislation;
   - secondary policies and regulations;
   - international co-operation;
   - oversight and monitoring;
   - advisory and operational support;
   - publication and information;
   - professionalisation and capacity building;
   - operational development and capacity building.

7. A well-functioning central electronic portal for notices and tender documents is in place.

8. Practical advice and guidance on applying the procurement legislation is available to contracting entities and economic operators.

9. An oversight and monitoring\(^{22}\) system for public procurement is in place.


Principle 9: The remedies system is aligned with applicable agreements and international regulations and with internationally recognised good practice of independence, probity and transparency and provides for rapid and competent handling of complaints and sanctions.

1. The procurement legislation lays down the mechanisms and institutional set-up for handling complaints in compliance with internationally recognised good practice.

2. The institutional set-up of the complaints review mechanism guarantees the impartiality and independence of complaint resolution. The independence of the review body means that it is separate from all contracting entities and economic operators as well as free from political influence. There is the possibility to subject the decisions taken by that body to judicial review.

3. The legislative framework provides for the right for the participants in public procurement procedures to challenge decisions or actions taken by a contracting entity. The legislative framework defines the decisions and actions that are subject to review. The legislation establishes the standstill period\(^\text{23}\) as well as the timeframes for submission of complaints and issuance of decisions by the review body.

4. The legislative framework specifies the available remedies in compliance with good international practices\(^\text{24}\), including interim measures, setting aside the decisions of the contracting entities, damages, mechanisms for ineffectiveness of the contract and the imposition of penalties.

5. Due consideration is given to achieving the main goals of public procurement (particularly value for money through open, transparent and non-discriminatory competition), as opposed to focusing on purely formal errors and omissions, especially those that do not impact on the outcome of the procurement process.

6. The review and remedies system provides speedy, effective and competent handling and resolution of complaints and sanctions, including easy public access to information regarding judgements and their rationale.

7. The review and remedies system is easily available to economic operators, without discrimination and without excessive cost.

8. Data on the functioning of the remedies system is published without delay.

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\(^{23}\) Contracting entities are required to wait for a certain number of days between the announcement of contract award decision and the conclusion of the contract with the successful tenderer. This “standstill period” allows rejected tenderers to challenge the contracting entity’s decision, and therefore to prevent the contract from being concluded on the basis of an improper award decision.

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Principle 10: Public procurement operations comply with basic principles of equal treatment, non-discrimination, proportionality and transparency, and ensure the most efficient use of public funds; contracting authorities have appropriate capacities and use modern procurement techniques.

1. The planning and preparation of public procurement are given due attention and are carried out competently, in a timely manner and in consultation with all parties concerned.
2. Technical aspects, cost estimation and budgeting consider both the short term (acquisition) and the long term (operation, maintenance, replacement), as well as the benefits to users, duly taking into account alternative solutions.
3. Procurement procedures are chosen with a view to ensuring effective competition and timely and efficient proceedings and are proportionate to the nature and value of the items procured.
4. Tender documents contain clear, unbiased technical specifications and qualification requirements.
5. The procurement process prioritises economy, effectiveness and efficiency, with a special focus on proper planning and preparation and effective contract management and control. Instruments to benchmark public procurement are in place and working.
6. Mechanisms are in place to identify and address corrupt and fraudulent practices. Grounds for excluding tenderers are clear, properly regulated and applied.
7. E-procurement is used as an important tool for improving competition, ensuring transparency and reducing costs.
8. Framework agreements and centralised purchasing are used for standard products and services of common interest.
9. Procurement is carried out with due consideration of the state of the supply market and the need for sustainable development of its competitiveness and capacity.
10. Each contracting entity has a designated, specialised procurement function with the necessary capacity to undertake its duties.
11. Procurement officials are recognised as having specific skills, roles and responsibilities, and policies and concrete measures for staff development and adequate training are in place.
12. Well-documented planning and management tools for all stages of the procurement process exist and are used. Supporting documentation is readily available to procurement officials and economic operators.

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External audit

Key requirement: The constitutional and legal framework guarantees the independence, mandate and organisation of the supreme audit institution to perform its mandate autonomously according to the standards applied for its audit work, allowing for high-quality audits that positively impact on the governance and functioning of general government institutions.

A public financial accountability system requires the independent and professional scrutiny of the executive’s management of public funds. The important role that supreme audit institutions (SAIs) play in ensuring accountability and transparency in the use of public funds, as well as development and improvement of public administrations and delivery of public services, has been recognised and endorsed by the United Nations General Assembly.²⁶

Experience in SAIs across the world has shown that to achieve this role requires an operationally and financially independent SAI. This has therefore become a fundamental requirement of international auditing standards. Accordingly, the SAI should have a solid basis in the constitution, should be subject to a specific SAI law based on the Lima and Mexico Declarations, and should function according to the International Organisation of Supreme Audit Institutions (INTOSAI) Standards of Supreme Audit Institutions (ISSAI). SIGMA has sought to identify the minimum requirements of a functioning SAI under this category.

The constitutional and legal framework should authorise the SAI to audit all public financial operations, regardless of whether and/or how they are reflected in the national budget, and to undertake the full range of financial, regularity and performance audits set out in international standards. It should also maintain the independence of the SAI by granting it the necessary financial, operational and human resources to fulfil its responsibilities. In addition, all SAI members and audit staff should have the qualifications and professional integrity required to carry out their tasks to the fullest extent. A SAI should perform all its tasks in accordance with audit standards, ensuring reliability and consistency by adopting audit manuals and applying effective quality assurance procedures.

The SAI should be empowered to report on its work at least annually, independently and directly to the parliament, and to publish its reports. Delivering professional and objective audit reports in a timely manner is a key condition for ensuring the credibility of the institution. The SAI should be concerned that its work has an impact on the public sector by strengthening the accountability of the government and government institutions in general. In this context, it should have proper procedures in place to monitor the implementation of audit recommendations and adjust the audit activity as it sees fit.

²⁶ Resolution No. A/66/209 “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions”.
²⁷ ISSAI 1 - The Lima Declaration and ISSAI 10 - Mexico Declaration on SAI Independence.
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Principle 11: The independence, mandate and organisation of the supreme audit institution are established and protected by the constitutional and legal frameworks and are respected in practice.

1. The supreme audit institution and its independence are established in the constitution or a comparable legal framework. The requirements of the standards of supreme audit institutions may be set out in legislation.

2. The independence of the head (or members, in the case of collegiate bodies) of the supreme audit institution is legally protected. The appointment, terms of employment, removal, dismissal and immunity of the supreme audit institution head (or members, in the case of collegiate bodies) during the normal discharge of duties are guaranteed by the relevant constitutional or legal provisions.

3. The audit mandate is exhaustive, and the supreme audit institution has full discretion in discharging its responsibilities. This includes the right to carry out financial, performance and compliance audits.

4. The supreme audit institution staff have an unrestricted right to access the premises of the audited bodies in order to carry out their audit activity and to decide what information they need for their audits. The law guarantees staff the unrestricted right to access records, documents and information.

5. The legal framework provides for the financial independence of the supreme audit institution from the executive and the supreme audit institution is entitled to use the funds allocated to it under a separate budget heading as it sees fit.

6. The supreme audit institution has management and supporting structures allowing it to implement its mandate.

7. The supreme audit institution improves the theoretical and practical professional development of its members and staff through internal, external and international development programmes.

8. The supreme audit institution is empowered and required by the constitution to report its findings annually and independently to the parliament, and the reports are published independently by the supreme audit institution.
Principle 12: The supreme audit institution applies standards in a neutral and objective manner to ensure high-quality audits, which positively impact on the governance and functioning of the public sector.

1. The supreme audit institution applies work and audit standards issued by International Organisation of Supreme Audit Institutions or other internationally recognised standard setting bodies.
2. The work of the supreme audit institution is based on independent professional judgement and sound and robust analyses.
3. The supreme audit institution plans and conducts the scope of its work by applying the fundamental principles to public sector audit engagements, allowing for financial, performance and compliance audits to promote accountability and transparency over public activities, and fulfilling its responsibilities fully and objectively.
4. The supreme audit institution maintains procedures for quality control and for ensuring that members and staff always work to high ethical standards, providing reasonable assurance that the supreme audit institution and its personnel are complying with professional standards, including integrity, independence and objectivity, confidentiality and competence.
5. A formal mechanism exists for the parliament to consider supreme audit institution reports.
6. The supreme audit institution provides the legislature, and especially legislative committees, with relevant, objective and timely information.
7. Supreme audit institution reports are clear and concise. They feature relevant and useful recommendations based on findings and establish procedures for following up on audit reports.
8. The supreme audit institution communicates widely and in a timely manner on its activities and audit results through the media, websites and other means and makes its reports publicly available in a timely manner.

ISSAIs 100 to 400, Fundamental Principles of Public Sector, Financial, Performance and Compliance Auditing.
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