Experiences in Ethiopia

Shunsuke Mabuchi
John F. Kennedy School of Government, Harvard University

My Job – Consultancy to the Local Finance Office on Accounts Reform

I proposed to the head of Oromia Region Finance Office a strategy to make accounts reform sustainable after the termination of the DSA project. Oromia region, with the help of the DSA project, introduced the double-entry accounting system about a year before I arrived. After a year operation, 58% of weredas in the region had become able to submit accurate accounting report every month, but 26% of weredas had stopped reporting for more than six months. I analyzed both good performing and bad performing weredas by interviewing managers and accountants at local wereda offices, identified key success factors for sustainable accounting operation, and proposed measures to change bad performers into good performers within one and half year before the DSA project terminates.

My Learnings – Comprehensive Picture and Detailed Management Problems in Public Financial Management Reform

This internship gave me a great opportunity to know how public financial management (PFM) reform goes in highly decentralized developing country. First, communicating with a lot of DSA staff who works for planning reform, budget and accounts reform, and IT development, I could have a comprehensive picture of the PFM reform of the country. As all the DSA staffs were very friendly and highly committed to their job, I could learn a lot of issues in financial reform from them. Papers and manuals developed in this project also gave me detailed descriptions on how the budget and accounts process goes, who should work for what in the process, and what formats are used for effective budgeting and financial reporting.

Second, most importantly, traveling around Oromia region and having a lot of interviews with local accountants, I could learn that management problems always lie behind the technical problems in accounting process. In bad performing weredas, lack of accuracy and timeliness in accounting reports were caused by common management problems: lack of monitoring by senior staff, lack of time allocated to accounting job, and lack of collaborative atmosphere and leaning culture in the workplace. Trainings in accounting did not work without addressing these management issues. These two learnings, a comprehensive knowledge on the PFM reform and the importance of management in PFM, were very helpful for me to think of what skills I should have to be a PFM specialist.

1 The jurisdiction responsible for managing the block grant from the central government and its own tax income. There are 284 weredas in Oromia.
My Best Memories – Great Ethiopian Friends

In addition to the job itself, I had a great time with a lot of Ethiopian friends. During the field trip, thanks to my Ethiopian partners who had many friends all over the Oromia region, I could have dinners and drinks with a lot of local people; some of them even invited me to their houses for lunch and dinner. Having the same food and sleeping in the same places in the field as local people, I could live like a member of their community and know culture and mentality of Ethiopian (especially Oromo) people. What impressed me is their hospitality, which I could feel everywhere from DSA staff to people I met in remote areas.

This internship provided me with a benchmark of my future career, and with great opportunities to experience the Ethiopian hospitality. I have been to around 20 developing countries, and Ethiopia is at the top of my list.