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**Assessing Public
Expenditure Governance
A Conceptual and
Analytical Framework**

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**George Bogere
Jacklyn A. Makaaru, PhD**

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P. O. Box 29836, Kampala
Email: library@acode-u.org ; acode@acode-u.org
Website: <http://www.acode-u.org>

George Bogere
Jacklyn A. Makaanu, PhD

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Assessing Public Expenditure Governance in Uganda: A Conceptual and Analytical Framework

“If you cannot measure it you cannot improve it”

Lord Kelvin also known as William Thompson, a Physicist.

SUMMARY

Although governance is not a new concept, the concept of public expenditure governance is relatively new. Our definition of public expenditure governance emphasizes the process and change aspects of interactions between actors, and how these interactions affect public expenditure outcomes. We make a contribution to the discourse on measurement/assessment of governance by developing a framework for assessing public expenditure governance. The assessment of public expenditure governance is imperative because it helps us understand governance issues that, for example, constrain efficient service delivery, accountability, and responsiveness at different decision making points along the public expenditure chain.

Measurement and assessment of public expenditure governance should embody a strategy for learning what governance mechanisms are effective, efficient, and robust across different contexts. In this manner, assessment is more diagnostic as opposed to assigning a value to governance of public expenditure as being good or bad or weak or poor.

Our view is that diagnostic assessment of public expenditure governance enhances utilization of specific inputs for policy making and action programs and assesses the relative costs in utilization of resources along the public expenditure chain by creating linkages to specific public expenditure outcomes.

The applicability of this framework for assessing public expenditure governance requires attention to every decision making point along the public expenditure chain-i.e. sector, core ministry, administrative unit, regional and local governments, specific project, and service delivery unit. At each decision making point it is imperative to clearly define the scope of assessment, map stakeholders/actors, and understand both the internal and external contexts within which the focal assessment area operates.

1 Introduction

It is not uncommon to hear accounts relating financial crises and economic meltdowns to governance and its attributes. Joseph Stiglitz, in his book *Freefall: America, Free Markets, and the Sinking of the World Economy* (2010) blames poor governance of the financial sector for the global financial crisis of 2007 – 2009. The more recent Eurozone crisis too has been blamed on lack of an effective framework of managing economies of member countries (Young, 2011). In much of the least developed world, particularly Africa, the rampant corruption and widespread poverty are largely blamed on poor governance. The allure of governance goes beyond governing and public administration. Studying governance is important because of the role governance plays as a key determinant for growth, development, and poverty alleviation (Kauffmann, Recanatini, & Biletsky 2002). Through public expenditure, governments are able to impact on the welfare of their citizens through the direct provision of goods and services and regulation of the economy. Therefore, management of public expenditure is critical for many countries. Poor management of public expenditure could have precarious repercussions for entire economies.

This paper presents a framework for assessing public expenditure governance. In the framework governance is viewed as a process with inputs and outcomes and is an aggregation of numerous parts. The proposed framework emphasises engagement with actors with the aim of improving public expenditure governance and the outcomes of public expenditure.

2 Defining Public Expenditure Governance

Since the early 1990s, the concept of governance has generated much scholarship. Governance emerged in the literature in the early 1990s as a spin-off to New Public Management in the World Bank processes towards developing countries. Controversy about the concept and its application to the real world continues to date. Nevertheless, there appears to be consensus that governance is about rules, distribution of power, interests, and resources. Governance has evolved over the years from governance as the art of governing, to governance as a desirable attribute for human and economic development and democracy. Scholars also agree that the broadness and fluidity of the concept breeds vagueness. Governance can be understood in terms of actors and decisions (Savedoff 2011) as well as in terms of processes and interactions among actors.

As actors, governance can be conceptualised in terms of political actors and institutions that formulate and implement public policies (Savedoff 2011).

The United Nations Development Program (UNDP) defines governance as “democratic institutions and processes that give a voice to the people to hold rulers accountable as well as open competition for power and make politicians more likely to respond to the needs of ordinary people”. Similarly, the Worldwide Governance Indicators (WGI), a project of the World Bank defines governance as the “traditions and institutions by which authority in a country is exercised ...”

As decisions, governance is understood to be rules, laws, regulations, and policies that distribute roles and responsibilities among actors. (Brinkerhoff & Bossert, 2008; Savedoff, 2011). When defined in this manner, Kaufmann & Kraay (2008) posit that governance then can be measured as rules-based (e.g. whether the country has regulations on how to start a business) or outcome-based (e.g. the degree to which regulations on how to start a business are enforced).

As processes, the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) for example defines governance as the “process of decision making and the processes by which decisions are implemented or not implemented”. In the political dimension, governance considers the processes through which governments are selected, monitored, and replaced (WGI website).

As Interactions, governance is understood in terms of the relationships between multiple stakeholders and how these relationships affect policy outcomes. Bovaird & Löffler (2003) define governance as “the ways in which stakeholders interact with each other in order to influence outcomes of public policies”. These interactions, however, can also be considered patterns or structures that emerge in socio-political systems and how they influence outcomes (Kooiman 1993).

In light of the above definitions of governance, we **define public expenditure governance as the manner in which decisions over public expenditure are made and implemented including the interaction among actors.** This definition draws attention to interactions among stakeholders that influence the outcomes of public expenditure, and recognises that there are multiple and often competing interests among stakeholders. This dynamic approach to governance emphasizes the process and change aspects of interactions and pays systematic attention to the forces behind change or inertia and tries to influence these patterns of changes and their consequences.

The discourse on governance accentuates several interrelated dimensions—referred to in this paper as principles of (good) governance. The Worldwide Governance Indicators project housed at the World Bank, the United Nations, the Overseas Development Institute (World Governance Assessment) and the Mo Ibrahim Foundation (Ibrahim Index of African Governance) identify several broad dimensions of governance, shown in Table 1 below.

Table 1: Governance Principles by Institution

Institution	Governance Principles
World Bank	<ul style="list-style-type: none"> • Voice and accountability • Political stability and absence of violence • Government effectiveness • Regulatory quality • Rule of law • Control of corruption
United Nations	<ul style="list-style-type: none"> • Participation • Rule of law • Transparency • Responsiveness • Consensus orientation • Equity • Effectiveness and efficiency • Accountability • Strategic vision
Overseas Development Institute	<ul style="list-style-type: none"> • Participation • Fairness • Decency • Accountability • Transparency • Efficiency
Mo Ibrahim Foundation	<ul style="list-style-type: none"> • Safety and rule of law • Participation and human rights • Sustainable economic opportunity • Human development

Common among these institutions are the principles connected to participation, transparency, accountability, equity and effectiveness.

3 Why Assess Public Expenditure Governance

It is widely accepted that assessment of performance is important for improvement of performance (Bond, 1999; Kaufman, Kraay & Mastruzzi, 2005; Boviard & Loffler, 2002). Several scholars who have attempted to measure

governance are often faced with problems of fluidity of the concept and imprecision of its measures and indicators. Leftwich (1993) identified three components of governance: political, systemic, and administrative. *Political governance* implies that a state enjoys political legitimacy with a democratic mandate where all power belongs to the people. With political governance, there is less likelihood of a government overthrow through unconstitutional or violent means. Systemic governance deals with the distribution of internal and external political and economic power. It deals with how structures and processes enhance the flow of economic and political resources to achieve intended outcomes. *Administrative governance* deals with the efficiency, openness, and accountability of the state or an administrative entity to competently design and implement appropriate policies and manage the public sector.

Many cross-country comparison studies on governance are hinged on the understanding that measuring governance is a necessary condition for improving governance (Savedoff, 2011). Measuring governance can be a useful way of quantifying a country's or unit's state of management and resource allocation and utilization. While it is acknowledged that many of the governance indicators are imperfect measures, they nonetheless provide useful information on the broader concept of governance (Kaufmann, Kraay, & Zoido-Lobaton, 2000). While econometric models have shown strong effects in cross-country analyses, the indicators in and of themselves do not say much about the causes of institutional failures or how these failures can be corrected.

Measuring governance is important because it helps in tracking progress and provides evidence for policymaking. Measuring governance may also help to strengthen linkages between actors through stakeholder consultations and engagements. Additionally, measuring governance may help sectors, governments, administration units, and organizations move to understanding governance in a positive manner as opposed to the normative.

Assessing public expenditure governance is useful in three basic ways; first, the assessment of public expenditure governance helps us understand the manner in which public expenditure is governed in terms of the actors, how they interact, and the accountability relations among them, how power over public expenditure is distributed and exercised and how governance impacts on the outcomes of public expenditure. Secondly, by focusing on the budget processes, it helps in the identification of points of weakness along the public expenditure chain that require strengthening – in this way it is diagnostic. Third, it provides a scale for gauging and tracking changes resulting from interventions over time and how changes in public expenditure governance impact on the outcomes of public expenditure.

In this regard, public expenditure governance does not re-invent the wheel in the assessment of service delivery and public expenditure outcomes. Instead it builds on existing diagnostic tools including Public Expenditure Reviews (PERs), Public Expenditure Tracking Surveys (PETS), Quantitative Service Delivery Surveys (QSDS), and Service Delivery Indicators (SDIs). The novelty of public expenditure governance assessment is the combination of myriad aspects of governance such as actors, interactions, processes, and outcomes. Public expenditure governance enhances utilization of specific inputs for policy making and action programs, and assesses the relative costs in utilization of resources along the chain. Public expenditure governance encompasses both the formal and informal aspects of governance, recognizing that in some cases, informal governance is preponderant. Contextual and stakeholder analyses in public expenditure governance are particularly sensitive when there is a significant level of informality in the processes, power relations, and linkages between actors.

This paper makes a contribution to the discourse on measurement/assessment of governance by developing a framework for assessing public expenditure governance. The assessment of public expenditure governance is imperative because it helps us understand governance issues that for example constrain efficient service delivery, accountability, and responsiveness at different decision making points along the public expenditure chain.

4 Budget Systems and Public Expenditure Governance

Budget Systems determine the rules and parameters applicable to public expenditure, the actors, the structure of the budget, the public expenditure cycle and transmission of funds to user departments and agencies. Primarily budget systems are about three aspects, all of which have implications for governance. First is the nature of legislative authorization, which focuses on the basis and the time horizon for the appropriations. The basis for appropriations is usually predetermined in statutory laws. Most countries in Africa follow cash-based appropriations; however obligation and accrual-based appropriations have been introduced in more advanced countries. Cash budgeting, also known as compliance budgeting, is associated with greater financial control through the imposition of hard budget constraint. The down side of cash budgeting is that it is not flexible and therefore less effective as a tool for achievement of specific policy objectives.

Second is the issue of the time horizon for the appropriations. Common practice conforms to the “annual rule” where budgets are annual. It is widely agreed that a period shorter than a year would be disruptive for management, while a longer period would be subject to an increasing margin of uncertainty. However, the annual rule has been faulted for being inadequate and requiring accompanying procedures to take care of multiyear commitments and expenditures. The Medium Term Expenditure Framework (MTEF) is commonly used together with annual budgets. Obligation and accrual budgeting were developed to overcome the shortcomings of cash budgeting as well as improving performance. Under obligation budgeting, appropriations determine limits for cash and commitments but there is no time limit for payment (Tarschys, 2002). Under accrual budgeting, cash payments are controlled through other means other than on the basis of appropriations. Accrual budgeting emphasizes costs of agencies including liabilities and depreciation. In both obligation and accrual budgeting, additional mechanisms for cash control are required.

Third is performance orientation which is a result of pressure on governments to improve effectiveness and efficiency while controlling expenditure. Performance orientation too has been championed by the World Bank and the IMF among others. It emphasises the relationship between inputs and outputs/outcomes and focuses on the three ‘Es’; Economy, Effectiveness and Efficiency. Economy is about availability of resources including financial, human and physical at the least cost; effectiveness is the extent to which expected outcomes are achieved by programs; and efficiency relates inputs to outputs. Mandl, Dierx & Ilzkovitz (2008) differentiate effectiveness as a structure and efficiency as a variable. One cannot talk about efficiency in the absence of effectiveness. Measures introduced to improve budget performance include: performance budgeting where the budget shows the purpose of expenditure, costs of proposed programs and projects, measurement and results under each program, and output budgeting which is an extension of the agency model whereby ministers (principals) agree on the outputs/ outcomes of agencies (agents). The structure of the budget, including the classifications used, is determined by the budget system.

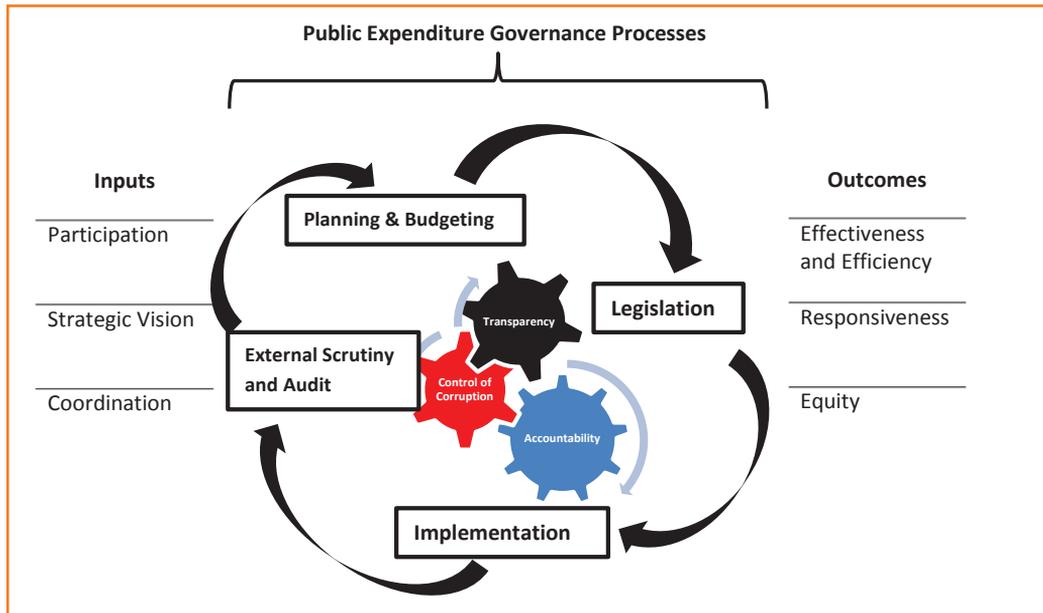
All of these innovations have their limitations. Developing countries have been largely advised to focus on consolidating cash budgeting as opposed to switching to obligation or accrual budgeting. Robinson (2002) points out that the nascent accrual and obligation based budgeting may reduce fiscal transparency and limit democratic accountability due to their complexity. Abandoning cash budgeting is likely to alter the traditional rules for compliance and without strong internal cash controls, may lead to spiralling corruption and misappropriation. Efforts to improve budget performance championed by the World Bank and the International Monetary Fund (IMF) have instead focused

on improving systems for tracking the use of appropriated funds, improving the accounting system and performance orientation. The success of these reforms varies greatly across countries.

Budget Systems have far-reaching implications for public expenditure governance. The budget system determines the decisions over public expenditure, the stages at which the decisions are made, and the information used in decision making. It also has implications for budget implementation as it may dictate rules that change practices of cash control and management. Although aware of the political considerations and the potential influence of political choices on governance outcomes, the framework presented here consciously focuses on the attributes of governance under systemic and administrative components of governance to frame public expenditure governance. The political construct of governance, including the mode and structure of government and the legitimacy of the regime, is treated as a given contextual attribute rather than a result of the decisions, processes, and interactions between actors. We nevertheless concur that it is important to understand how power and authority are shared and distributed amongst the different actors at different levels.

5 A Conceptual Framework for Assessing Public Expenditure Governance

The framework for assessing public expenditure governance proposed here is problem driven and incremental. It draws from the propositions of Baez-Camargo & Jacobs (2011) on the dimensions of governance including governance inputs, governance process and governance outcomes. In the framework, public expenditure governance is viewed as a production process in which governance inputs are utilized (in governance process) for the achievement of governance outcomes as shown in the Figure 2. The principles of governance are categorized under inputs, processes and outcomes. Problems with the process can be identified by examining the governance outcomes, governance processes, and governance inputs. In the framework the budget cycle is aggregated into four stages, including planning and budgeting, legislation, implementation and external scrutiny and audit. Implementation covers the transmission chain for funds, the accounting system and, monitoring and reporting.

Figure 2: Governance as a production process**Public expenditure governance inputs:**

The governance inputs with regard to public expenditure entail the design of policies, rules and regulations, and the setting of goals and priorities. The key questions to ask when analyzing public expenditure governance inputs are:

- What rules and policies in the legal and policy framework govern public expenditure?
- Do they provide for wider stakeholder participation?
- Do they provide for sanctions and rewards?
- What are the measures for controlling corruption?
- What are the strategies for the achievement of objectives of public expenditure?
- Who are the actors in public expenditure governance?
- What roles do they play?
- Whether they have the capacity to perform their respective roles?
- Is the macro- economic framework available?
- Is its rationale understood and assessed?
- Do constraints and opportunities effectively inform policy making and does the budget reflect sector/ policy priorities?
- How is sector coordination and management done?

Asking these questions at the input level helps in process mapping, gauging the level of participation and the propensity of the institutional capacity to effectively deliver on the intended outcomes of public expenditure.

“The importance of governance inputs cannot be underestimated because even impeccable execution of faulty policies will fail to bring adequate benefits to the population” (Baez-Camargo & Jacobs 2011, 9). The reverse is also true that flawless policies with poor implementation do not yield adequate benefits to the public. For public expenditure governance, faulty inputs mean that there is no value for money.

For effective governance the inputs and processes must be assessed to ascertain whether they allow for flexibility and timely decision making and whether they allow for alternative approaches in case of contingencies.

Public expenditure governance processes:

The governance processes of public expenditure refers to the implementation of rules and procedures. The process attributes - transparency, accountability and control of corruption - are mutually reinforcing. The governance processes are not necessarily public expenditure processes; rather they encompass the operationalization, execution, and implementation of rules and policies intended to achieve the desired public expenditure outcomes. These processes must have clearly identified channels through which information and feedback travels to and from outcome beneficiaries and public expenditure decision makers. The implementation process must also be transparent enough such that the public can scrutinize public expenditure to minimize resource leakages. Emphasis then is put on accountability mechanisms, transparency, and control of corruption. Some of the questions to ask are:

- How is information flow structured?
- How are actions of actors and decision making processes harmonized (both formal and informal)?
- What are the structural governance relations between actors (hierarchical, decentralized, informal, elected officials etc)?
- Is performance monitoring is done?
- What are the processes of monitoring performance?
- Is performance data/information available in a timely manner, and is performance data adequate for decision making?
- How is the data used and for what purpose?
- What is the role of service users in performance monitoring and is there a mechanism for handling complaints from users?

- What is the state of public financial management?
- Is accountability information (especially audit reports) provided to relevant actors and the public?
- Is accountability information available in a timely manner?
- Are culprits investigated and punished?
- What measures are put in place to detect and correct accountability related issues identified-in real time?
- Are there adequate controls of corruption and wastage?
- What are the measures for managing fiduciary risk?

Examining the implementation processes helps identify points on the public expenditure governance chain where systemic fault lines are likely to form.

Public expenditure governance outcomes:

Public expenditure outcomes are the socially desirable outputs that arise from implementation of the public expenditure inputs and processes. The assumption is that these outcomes are positive and have minimal negative externalities, if any. Public expenditure outcomes can be intermediate or long term outcomes. Intermediate public expenditure outcomes include the financial allocations committed to meet the needs of the people. Long term public expenditure outcomes are the ultimate positive outputs generated as a result of the expenditure. The questions to ask are:

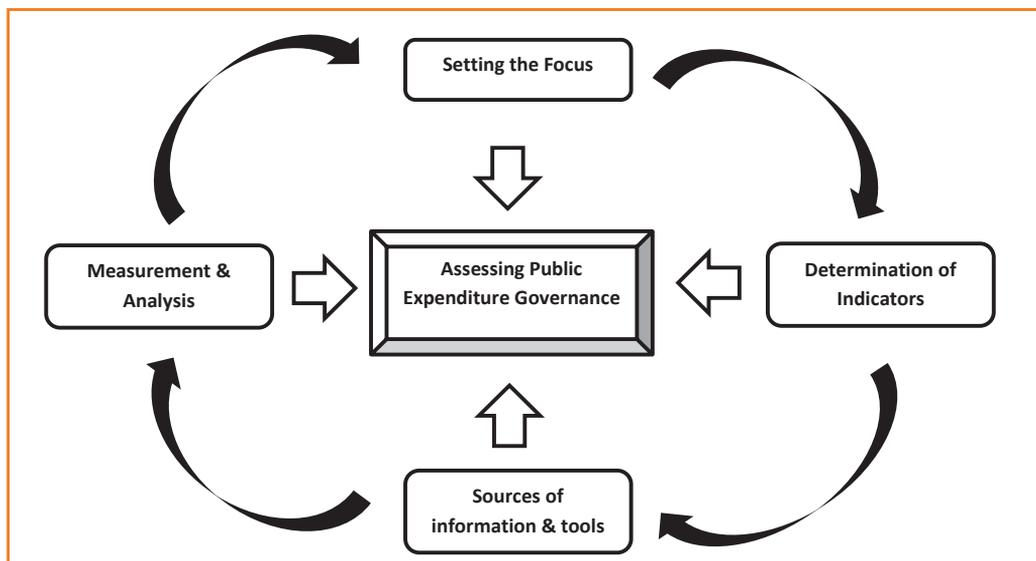
- Do public expenditures address the needs of the people?
- To what extent do public expenditure policies facilitate timely decision making (efficiency)?
- To what extent are the objectives of public expenditure achieved (effectiveness)?
- Do public expenditures ensure equitable access to services by the majority of the population?

6 An Analytical Framework for Assessing Governance of Public Expenditure

The analytical framework for assessing public expenditure governance operationalizes the framework for assessing public expenditure governance. It lays out the elements and stages of the assessment. It covers issues ranging from setting the scope to reporting on the state of public expenditure governance.

The figure below shows the four elements of our analytical framework. Note that the framework is only a guide and not a blue print for the assessment.

Figure 3: Analytical framework for assessing Public Expenditure



6.1 Setting the Focus

In analyzing public expenditure governance, there is need to delineate the focus and set the scope of the analysis. The focus of the analysis could be a sector, a specific expenditure stream (specific fund), a public project, a sub-national (local) government, an autonomous agency, a service delivery unit, or a combination e.g specific fund in a sector. Beyond choosing the primary focus of the assessment, setting the focus involves several interrelated approaches; problem analysis, contextual analysis, mapping of actors, and process mapping

Problem analysis

Problem analysis aims at identifying real problems and proposing solutions which will be packaged into interventions and assessment done periodically with the view of improving public expenditure outcomes. Problem analysis draws from various sources including official performance reports, audit reports of Supreme Audit Institutions (SAIs), newspapers, independent research reports and the list goes on and on. The approach to problematic analysis should systematically lead to identification of the problem including its root causes and contributing factors - both direct and indirect and, possible solutions. The approach should generate consensus with actors on the problem and possible solutions. Comprehensive understanding the problem may require a review of

the different stages of the budget cycle and examining the impact of problems in one stage on another stage. The root causes of the problem (sub-problems and contribution factors) should be linked to the governance principles and the framework; governance inputs, processes and outcomes. Problem analysis should go hand in hand with process mapping.

Contextual analysis:

Identifying the focus of analysis requires analysis of the context within which the focal unit is contained. Contextual analysis includes understanding the policy, legal, and regulatory framework under which the focal unit operates and the organizational capacities available to achieve both the objectives of the focal unit and deliver on governance requirements. Both the local and the international contexts must be put into context in delineating the focus of analysis.

Contextual analysis requires a concise overview of the key drivers and constraints of governance on the focal unit. This can be based on already existing data and documents, but consideration must be given to broader factors most relevant to the focal unit and the why and how those factors are relevant (Europe Aid, 2008). It should cover, among other things, performance indicators and trends of the institution or sector of interest.

Mapping of actors:

Mapping actors in the focal unit of analysis requires extensive identification of key stakeholders and players in the decision making processes at all decision points and implementation and accountability track. Mapping of actors must take into account whether the actor is on the demand or supply side of accountability bearing in mind that some actors, such as parliaments and district councils, may belong to both. For example, from the supply side, district councils may be seen as implementers in the political processes, but may be also be the conduit for citizen demand for accountability to higher authorities.

Mapping actors involves understanding the following:

- The role and importance of the actor in the short and long term.
- Short term and long term interests and objectives of the actor.
- Formal and informal power relations of the actor.
- They key linkages and backward and forward relations, connections, and allegiances with other actors.
- The nature of incentives (both rewards and sanctions) at the actor's exposure.
- Capacity of actors – technical, political capital and social capacity.

Europe Aid (2008) identifies six clusters of actors that are crucial for assessment of governance:

1. Non-state actors including the private sector, international organizations, local non-governmental organizations and interest groups.
2. Accountability organizations which ensure checks and balances in the focal unit's processes. These organizations may be public or private in nature and include legislatures, inspectorate of government, and state evaluators/auditors.
3. The political system and government who are the duty bearers at each decision making level including parliament, cabinet, local governments, municipal council governments, school management committees, water user committees, etc.
4. Core public agencies including sector ministries and centralized administrative units and agencies that perform regulatory functions.
5. Frontline service delivery units (FSDUs), including both public and private units that directly deliver services to the citizens. Actors in the FSDUs include doctors, teachers, agricultural extension workers, road maintenance crews, etc.
6. Donors and regional and international organizations can impact on governance through both formal and informal relations including treaties, conditions, sanctions, technical expertise, advisory services, and agenda setting.

Process mapping

Many processes are not documented and where they are documented practice often deviates from what is postulated in the documents. Process mapping provides an opportunity to learn about how things are actually done. Process mapping often leads to diagrammatic representation of process actors. This makes it possible to analyse and improve processes by identifying areas of weakness, generating ideas for improvement and illustrating process improvements.

Process mapping involves selection of the process to be mapped, ascertaining the purpose of the process and determining the starting and end points of the process. In the overview of public expenditure governance several processes can be discerned including, decision making/planning. These processes can be merged or further sub-divided into smaller processes.

6.2 Determination of Indicators

The indicators under this framework ought to be problem driven and aim at improving performance. The starting point for determining indicators is ascertaining the public expenditure problems pertaining to the focus selected; be it a sector, government agency or sub-national government. The second step is a review of commonly used indicators by actors in relation to the principles of governance for the area of focus within the country and based on best practices from elsewhere. This usually yields a plethora of indicators, which must be worked down to a few manageable ones.

Selection of indicators should be based on criteria that ensure that the indicators have the potential to lead to improvement in public expenditure governance outcomes and adequately address issues raised by the ‘*governance production process*’ in section five. Christie et al (2013) propose criteria for assessing indicators -summarised in table 2 below- that can be used to further narrow down the indicators.

Table 2: Indicator assessment criteria and definitions

Criteria	Definition
Actionable	<ul style="list-style-type: none"> • Indicator is narrowly and explicitly defined to provide clarity on the options to be considered in determining what steps can be taken to improve its score. • Knowing about the score will enable an organization or its key stakeholders to do things better or more effectively. • An institutionalized procedure is either in place or could reasonably be set up to collect data on the proposed indicator in the future.
Credible	<ul style="list-style-type: none"> • Indicator does not set direction for progress (and so is neutral) or say when change will be achieved. • “Lead” indicators located in the arena of formal rules will be avoided if possible. • Indicator is appropriate to the user’s need and unduly affected by exogenous forces.
Nationally ownable	<ul style="list-style-type: none"> • Indicator resonates with the intended audience and is sensitive to concerns of government. • Data are provided by politically acceptable sources and that can be embraced by reformers. • Indicator is defined in a way that permits meaningful discussion on the appropriateness of any given rating. • Data can be easily updated by country champions or members of the public with minimum specialist knowledge. • Indicator is as consistent as possible with those already in use.

Criteria	Definition
Relevant	<ul style="list-style-type: none"> • Indicator captures a critical dimension of the quality of governance. • Indicator reflects important issues that warrant high-level policy advocacy. • Indicator has potential to advance constructive development policy in the transport sector.
Sensitive	<ul style="list-style-type: none"> • Indicator varies sufficiently to allow measurement of changes in the underlying phenomenon. • Unit of measurement is conducive to time-bound targeting. • Interventions can affect this indicator.
Understandable	<ul style="list-style-type: none"> • Indicator is easy to understand by people who are not experts. • Indicator is an unambiguous measurement that is intuitive in the sense that it is obvious what it is measuring and how it would be interpreted in practice. • Indicator makes the same sense to all; easy to communicate. • Potential user's capacity to absorb information is respected.
Available	<ul style="list-style-type: none"> • Data source exists—as primary data (collected by in-country institutions such as the national statistics office) or as secondary data (other organizations). • Data collection is frequent or regularized without high cost or risk. • There is a minimal time lag between the collection and reporting of data to ensure that indicators are reporting current rather than historical information. • Information can be gathered while there is still time to act.
Reliable	<ul style="list-style-type: none"> • Data are trustworthy and defensible. • Data are replicable through a well-documented process. • Measurement process is methodologically sound. • Data do not change according to who collects.

Source: Christie et al. (2013)

The credibility criterion in the table above suggests that indicators in the formal rules arena should be avoided where possible. This framework upholds the use of indicators based on mandates of actors as well as performance targets especially in situations where public expenditure governance practices are not advanced.

6.3 Data Collection Methods and Tools

There are several tools that could be used to gather information for the assessment of public expenditure governance. Kaufman et al. (2002) locate

tools for monitoring governance along a continuum with performance based approaches (document and records, citizen report cards, FGDs, Key Informant interviews, baseline and periodic surveys) on the one end, and accountability based approaches (complaint/hotlines, random spot checks, anecdotal cases and practices for disclosure, hearings) on the other. This framework strongly recommends a separate assessment tool in the form of a scorecard. Information collected using the other tools should not be used for assessing but rather putting context to the assessment as a whole and explaining performance on the assessment. The selection of the tools to be used should be guided by two basic factors; i) the nature and source of information sought e.g. it is better to review official documents where they exist as opposed to seeking opinions, and ii) resource constraints such as finances and personnel.

6.4 Measurement and Analysis

The measurement and analysis of public expenditure governance under this framework bears with gathering information on the indicators and assessing performance on those indicators. It is our view that mixed methods focusing on processes will be more suitable for assessment of governance under this framework. there is a whole range of measurement techniques used in assessment of governance. The IMFs transparency and accountability code and the Transport Governance Indicators for Sub-saharan Africa by Christie et al (2013) use incremental indicators. The scorecards used by ACODE to assess performance of local councils in Uganda under its Local Government Councils Score Card Initiative (LGCSCI) uses thresholds to score performance. Whatever the measurement approach selected, it should not trivialize the assessment. Measurement of indicators should be straight forward and easily understandable.

The measurement and analysis of governance should be a comprehensive and continuous process. Identification of measures, development of indicators and assessment of governance are difficult tasks largely because of continuous evolution of the concepts and the imprecision of measures. Measurement and analysis of public expenditure governance must focus on institutions and processes as opposed to focusing on individuals. Measurement and assessment of public expenditure governance should embody a strategy for learning what governance mechanisms are effective, efficient, and robust across different contexts (Savedoff 2011). In this manner, assessment is more diagnostic as opposed to assigning a value to governance of public expenditure as being good or bad or weak or poor.

Our view of diagnostic assessment is that public expenditure governance enhances utilization of specific inputs for policy making and action programs

and assesses the relative costs in utilization of resources along the public expenditure chain by creating linkages to specific public expenditure outcomes. Diagnostic assessment then is crucial for policy learning, policy reform, and improvement of public expenditure governance because it systematically focuses on endogenous incentives, processes, and structures within the system, which enhance efficiency and effectiveness in achieving the stated goals and objectives along the chain.

6.5 Applicability of the Framework

Public expenditure governance as defined in this paper encompasses the key aspects of interactions between inputs, processes, and outcomes and spans the political, systemic and administrative attributes of governance. The framework for public expenditure governance developed here is therefore multi-dimensional to cover all the components of public expenditure governance in assessment. Due to the multi-dimensional nature of the framework, public expenditure governance assessment inherently yields more questions than it may address. The value in this is that the more questions there are, the richer the analysis. Public expenditure governance, therefore, should not be a one-off undertaking, but rather a continuous process. This is mainly because with time, priorities of government through public expenditure change, actors change, context changes, new processes are introduced, laws and regulations become obsolete, etc.

The applicability of this framework for assessing public expenditure governance requires attention to every decision making point along the public expenditure chain within the boundaries of the selected focus - i.e. sector, core ministry, administrative unit, regional and local governments, specific project, and service delivery unit. At each decision making point it is imperative to clearly define the scope of assessment, map stakeholders/actors, and understand both the internal and external contexts within which the focal assessment area operates.

Ultimately, the application of this framework should help us understand the governance of public expenditure, how governance affects public expenditure outcomes, in order to identify strengths and weaknesses in the accountability chain. While this framework does not categorize public expenditure governance as good or poor, the information generated from the assessment should inform the practice of public expenditure governance at each decision making point and enable improvements in public expenditure outcomes.

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