

Section 3

A framework for linking output and outcomes budgeting and gender responsive budgets

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3.1 Introduction

This section outlines a gender aware outputs and outcomes performance budgeting framework. This framework identifies three dimensions to the task of sensitising output and outcomes budgeting to gender:

- The first is to include gender disaggregated measures of inputs, outputs and outcomes.
- The second is to explicitly identify equity as an indicator of performance. That is, a fourth 'E' (equity) needs to be added to the existing concerns of economy, efficiency and effectiveness.

Incorporating gender aware indicators of inputs, outputs and outcomes and making equity an explicit indicator would be a significant extension of the existing outputs and outcomes budgeting framework. These two dimensions to a more gender aware strategy illustrate how gender responsive budgets can use performance oriented budgeting as a tool with only fairly minor adjustments.

- However, a third dimension of a more gender aware framework poses a more radical challenge to performance oriented budgeting. It is based upon a recognition that a significant change needs to be made to output and outcomes budgeting to adequately incorporate performance indicators that track progress towards, and retreats from, gender equality and women's empowerment. In particular, it demands a reassessment of the existing meanings of economy, efficiency and effectiveness. A radical critique of conventional output and outcomes performance budgeting raises the potential for gender responsive budgets to play an important role in redesigning mainstream budgetary processes.

The section highlights a number of points related to the development of strategies to enhance gender sensitive budgeting within the framework of performance budgeting. It will finish with a discussion of issues relating to how a gender aware output and outcomes 'model' of budgeting can be applied over the budget cycle.

3.2 Gender responsive budget frameworks and performance measurement

This section briefly reviews how the existing gender responsive budget frameworks have sought to integrate a performance dimension into their processes. Gender responsive budget initiatives have in varying ways sought to integrate a performance dimension into their processes. There are two widely disseminated frameworks utilised by gender budget initiatives. Firstly, there is the Commonwealth Secretariat pilot which drew on the Australian experience as outlined in Budlender and Sharp (1998). Secondly, there is Debbie Budlender's five step approach developed for the South African Women's Budget Initiative (2000). Finally, Diane Elson has recently published a budget cycle framework for examining the impact of budgetary activities, outlined in UNIFEM (2002b). A summary of the three approaches is provided in Box 3.1.

There are three widely disseminated functional frameworks utilised by gender responsive budgets.

1 *Five steps towards a gender sensitive budget*

- Describe the situation for women and men and girls and boys (and the different sub-groups) in the sector.
- Check whether the policy addresses the gender issues described above.
- Check that an adequate budget is allocated to implement the gender sensitive policy.
- Check whether the expenditure is being spent as planned. This involves checking both financially and the physical deliverables.
- Examine the impact of the policy and the expenditure and assess whether it has promoted the government's gender equity commitments.

South African Women's Budget Initiative and Gender Education and Training Network (2000) *Money matters*., Workshop materials on gender and government budgets GETNET, Cape Town, South Africa.

2 *Developing a gender sensitive expenditure statement of an agency or sectoral budget*

- Identify expenditures according to whether they are (1) specifically targeted to women or men, girls and boys in the community or (2) 'equal employment opportunity' expenditures by government on their employees which are designed to change the gender and skills profile of the public sector workforce or (3) general or mainstream budget expenditure that make goods and services available to the community ('outputs') and need to be assessed for their gender impact ('outcomes').
- Use the tools of gender disaggregated expenditure analysis to assess the gender impacts of these different categories of expenditures.
- Develop a budget statement using this analysis that includes:
 - the aims and objectives of the budget program/activity
 - the resources allocated (actual for the previous year and planned for the current year)
 - the gender issues
 - the gender impacts including measures and indicators of outputs and outcomes
 - changes planned in the coming year in the light of the assessed impacts and performance indicators.

Debbie Budlender and Rhonda Sharp (1998) *How to do a gender sensitive budget: Contemporary research and practice*, Commonwealth Secretariat and AusAid, London.

3 A gender analysis of the four dimensions of budgets

- Select a Ministry or program, and over the budget cycle examine planned and realised:
 - financial inputs
 - activities financed
 - outputs delivered
 - impacts on people's well being.
- Undertake a gender analysis of these budgetary dimensions using disaggregated expenditure and revenue tools and approaches (eg. bureaucratic, participatory).
- Apply the analytical tools at the different levels of budgetary decision-making including:
 - aggregate macroeconomic strategy
 - composition of expenditures and revenues
 - effectiveness of service delivery.
- Identify the gender gaps (at the level of the individual and household, economic and social, paid and unpaid) and the budgetary and policy changes that need to be made.
- Convey the results of the analysis with the aim of bringing about changes to budgetary and policy decisions.

Diane Elson (2002b) 'Gender responsive budget initiatives: Some key dimensions and practical examples', in *Gender budget initiatives: Strategies, concepts and experiences*, United Nations Development Fund for Women, New York.

Box 3.1 Three functional frameworks for relating budgets to gender equality

All three frameworks, with varying degrees of success, seek to:

- integrate performance elements into their frameworks through the use of gender disaggregated indicators
- assess budget and policy plans against actual allocations and program implementation
- provide information for monitoring progress towards increased gender responsiveness and equality.

These three functional frameworks are not mutually exclusive. They overlap, reflecting the evolutionary and diverse nature of gender responsive budget frameworks. Moreover, they have adapted in response to the evolving budgetary systems with which they have engaged.. As performance budgetary systems have become more widespread, gender responsive budget functional frameworks have become more explicitly focused on measurement and performance criteria. The most recently articulated gender aware budgetary framework by Diane Elson (2002b) makes the most explicit link to a results based budgetary system.

However a gap still exists between these gender responsive budget frameworks and the output and outcomes performance framework.

As indicated in Section 2, the framework of output and outcomes budgeting involves a particular approach to budgetary and policy performance.

The Introduction to this paper summarised the logic as follows:

1. What does the government want to achieve? OUTCOMES
2. How does the government achieve this? OUTPUTS
3. How does it know if it is succeeding? PERFORMANCE REPORTING.

Such an approach to budgeting involves, among other things, new budgeting language, new ways of describing government activity, different budget reporting formats, an emphasis on measurement, and specified criteria for assessing performance. While many gender responsive budget frameworks (including those in Box 3.1) incorporate some performance elements, a more direct engagement with the output and outcome system of budgeting is required if it is to become an effective framework for these initiatives. This paper will advocate three dimensions of this engagement through:

- developing gender sensitive indicators of inputs, outputs and outcomes.
- extending the existing output and outcomes framework with equity as an explicit indicator of performance (the 4th 'E').
- challenging the existing meanings of economy, efficiency and effectiveness.

3.3 Develop gender sensitive indicators

Significantly, a legitimate place exists for gender disaggregated indicators within the framework of output and outcomes budgeting. Gender and other disaggregated data provide additional and useful information to enhance performance oriented budgeting. One advocate of performance measurement, Harry Hatry (1999: 103), refers to disaggregated data as 'break out' data and argues that this data serves two functions, namely to:

- distinguish differences in performance among different population groups and places in order to enable answers to questions about why high or low performance is occurring in some areas and not others; and
- identify inequities among customer groups.

At this stage there are only a limited number of examples of gender sensitive performance measures of budgetary programs using the outputs and outcomes framework. However, the examples that do exist demonstrate the strength of a gender sensitive approach. The most common examples are for specifically targeted programs for women and girls. If a program is gender targeted, then the logic of performance budgeting tends to demand that gender disaggregated performance measures and indicators be developed. An example is the phone-in and drop-in information service provided to women in the community by the South Australian government. This service's output performance indicator was the number of enquiries received, including those from rural women, by the Women's Information Service. The total targeted quantity was 44,000 enquiries, a target met in the previous year (South Australian Government 2003: 22). South Africa has had some limited success in going beyond specifically targeted programs and developing some performance indicators for mainstream programs, particularly those that aim to be sensitive to the most disadvantaged.

An example from South Africa is:

Program	Inputs	Quantity measure	Quality measure
Khula Finance Enterprise (has a focus on loans to women/people in rural areas)	Loan assessors, administration staff	Total value of loans granted	% of total value of loans granted to women/people in rural areas

(Republic of South Africa National Treasury 2002a: 5)

Another area where progress has been made in the development of gender disaggregated performance indicators is that of health. This is partly due to health services being related to particular aspects of male and female bodies, as biological sex is important in the design of health services and demands sex specific indicators. It is also because health (and other social policy) portfolios tend to be more advanced in collecting gender disaggregated data than counterpart economic portfolios because social outcomes are central to their work.

Apart from these types of examples, there is a dearth of gender disaggregated performance information incorporated in output and outcomes budget systems. In a review of the 160 performance targets for public services in the UK by the Women's Budget Group in 2002, only one department had an explicit target for gender equality – to see that by 2004-2005 35% of civil servants would be women and 25% of the top 600 posts would be filled by women (Women's Budget Group 2002). It was noted that while it was a welcome target, it dealt with only a very limited dimension of gender inequality, that of equal employment opportunity within the public sector workforce.

The reasons for the lack of gender sensitive output and outcome indicators vary from 'lack of commitment to gender issues' to 'the difficulty of the task'. Box 3.2 highlights the problem in relation to housing outputs in the South African context.

Analysing the housing budget from a gender perspective is very difficult. Recent reforms have stressed the need for measurable outputs to assess performance. For example, the 2002/3 budgets and strategic plans submitted to national government by provinces should now include measurable objectives, service delivery measures and targets for each programme over the three-year medium term expenditure framework (MTEF) period. Within the housing sector, it is proposed that delivery indicators include subsidies approved, serviced/unserved sites allocated, housing units built etc. However, to date, both provincial and national departments have concentrated mainly on developing targets and have been much less diligent in terms of reporting on past delivery. Further, neither targets nor proposed delivery measures are gender-disaggregated in any way.

The absence of gender-disaggregated data is of particular concern given that section 6 of the Housing Act obliges the Director-General to establish a National Housing Data Bank. One of the explicit objectives for the data bank and information system is to provide data categorised by gender, race, age and geographical location. Yet five years since the adoption of the Act, this information is still not available.

Box 3.2 Measuring the results of the housing budget from a gender perspective in South Africa

(Pillay, Manjoo & Paulus 2002: 21)

As the authors note, developing gender disaggregated performance indicators is a challenging task for housing programs. A key problem is not being readily able to distinguish between the individual and the household as beneficiaries (Pillay et al. 2002). This particular example demonstrates that the unit of analysis is important in identifying and developing gender sensitive indicators.

strategy 1:

Within the conventional output and outcomes budgeting framework, the development of gender sensitive output and outcomes performance measures should be regarded an essential step in gaining performance information hidden by aggregation.

3.3.1 Gender aware examples of output indicators.

Outputs are commonly described as the ‘engine room’ of the performance budgeting framework, because they are the means by which the government seeks to achieve its desired policy impacts, outcomes or ends.

Outputs require performance indicators that reflect quantity, quality, cost timeliness and quality as well as other characteristics, in order to assess the productivity or the *efficiency* of the agency (program, output group or portfolio). This is exemplified in Figure 3.1 Therefore, different measures and indicators seek to capture several specific, and immediate, characteristics of outputs. In practice, however there has been a tendency to focus on quantity, cost and timeliness indicators of outputs. There is considerable scope to make these indicators gender aware. Some examples are provided below:

Quantity refers to the volume or level of outputs or ‘deliverables’, for example:

- number of breast cancer screenings by age and locality
- amount of loans and grants for women and men under the small business initiatives
- number of domestic violence victims provided with emergency housing when assessed as needed.

Cost refers to the prices paid for the outputs. They can be expressed as total cost, average cost, per unit cost, rates of return and variance of cost at tender and completion. For example:

- ratio of cost of public housing dwelling construction for low income households to cost of private housing dwellings in low income areas
- average cost to government of girls and boys primary education
- cost per child of using centre based day care.

Timeliness refers to the time frame for the delivery of outputs. Timeliness is treated by some as another quality indicator. Examples include:

- the number of grants approved to women’s non government groups within the timeframe endorsed
- response times of (government subsidised) access cabs (providing transport to disabled people and their carers), relative to conventional taxi services
- percentage of targets in service agreement contracts and programs completed against agreed delivery time.

Quality refers to both tangible and more subjective aspects of outputs that are important to clients and other stakeholders in the delivery of a good or service. There are many types of quality output indicators (see also Box 2.3). Quality indicators can refer to service access and coverage, conformity to service specifications and charters etc, customer targeting, risk coverage, compliance with legal standards and customer satisfaction. Quality indicators are important in capturing aspects of unpaid and paid care work that government activities and programs influence. Gender aware quality indicators should include:

- percentage of Treasury/Finance economic policy documents that included a recognition of the ‘care economy’
- number and percentage of clients who believe they have reasonable access to child care centres
- satisfaction of public housing residents who are primary caregivers of dependant children with the amenity levels (water, electricity and sewerage).

strategy 2:

In many cases different ‘types’ of indicators can be used to capture aspects of an agency’s performance in order to assess its contribution to fostering gender equality. That is, there is considerable capacity to develop gender aware versions of these measures. The development of quality indicators of outputs are particularly important as many services, including care services, have at their heart a quality dimension. Developing quality indicators raises issues about the participation of the recipients of services and other stakeholders in performance evaluation, because perceptions of a myriad of groups are important in measuring quality. (See Box 3.3 for an example of participatory assessment of aged care provision.)

3.3.2 Issues for a gender aware approach to output indicators

The above discussion illustrates the range of quantity, quality, cost and timeliness gender aware output indicators that can be developed within the terms of the conventional output and outcomes framework. The fact that few such examples are provided in the official manuals explaining the performance framework reflects in part the Treasury/Finance driven nature of performance oriented budgeting. These government institutions have been slow in mainstreaming gender into their budget work and cultural practices (Sen 2000). Treasury/Finance can be captured by ‘market’ accountability demands at the expense of ‘citizen’ accountability (Bakker 2001).

strategy 3:

Gender responsive budgets need to develop strategies that ensure Treasury/Finance manuals include gender disaggregated performance indicators.

Other issues which gender responsive budgets need to take into account:

1. *Focus on outputs.* There tends to be a greater growth in the reporting and measuring of outputs with a corresponding neglect of outcomes. This effectively breaks the link between outputs and outcomes.

strategy 4:

A gender aware approach to performance budgeting needs to maintain a strong link between outputs and outcomes. Effectively there is a two step process involved whereby those outputs need to be specified which contribute to outcomes that are important for furthering gender equality. This needs to be supported with gender disaggregated data collection and use.

2. *All government outputs can potentially impact on gender equality.* In the absence of a gender responsive budget, outputs are unlikely to be specified and measured on a gender aware or disaggregated basis except in the case of specifically targeted programs for women or men. While specifically targeted programs and allocations to women have been more likely to be reported by governments, they are very small relative to the overall budget and its gender impacts (UNIFEM 2000; Sharp & Broomhill 1990).

strategy 5:

The non-gender specific programs and their outputs need to be scrutinised in exercises seeking to make budgets more gender responsive.

3. *Care related outputs add a new analytical dimension that needs to be captured by indicators.* As discussed in sub-section 2.8.4, care activities require, as a starting strategy, a conceptual framework that can incorporate the relational aspects of care services.

strategy 6:

Output measures and indicators of care services need to go beyond simple gender disaggregation and confront the analytical issues about the care economy. Other indicators of care outputs need to capture different dimensions than that suggested by the conventional ('goods production') output and outcomes framework.

In relation to assessing the quality dimensions of paid care services, one strategy for proceeding is to develop participatory or stakeholder feedback on the quality of care provided.

strategy 7:

Quality aspects of service delivery are crucial for gender responsive budgets. A minimum requirement is that the concept of efficiency in performance oriented budgeting should be based on the assumption that constant quality is maintained. That is, any improvements in efficiency should not be at the cost of service quality. While quality is a difficult to measure, there are practices in the care services that can be drawn on and developed. Existing 'top down' practices of assessing quality in government services should be augmented by 'bottom up' participatory processes for assessing quality.

Box 3.3 provides an example of a ‘top down’ participatory assessment of aged care services where the government monitors the quality standards of nursing home and hostel providers.

Stakeholder feedback is used in an assessment of aged care services in Australia. As at 30 June 2001, there were 2977 residential aged care services in the country, providing a total of 142 627 places. Private enterprise and not-for-profit providers who receive Commonwealth funding supply the majority of these places. In 2000-01, the Commonwealth spent \$AUD 3717.8m on recurrent residential aged care. In order to continue to receive residential care subsidies, providers must undergo a regular evaluation process.

The current Australian system of assessing the quality of care has evolved over more than a decade. In 1987, the introduction of *Outcome Standards* heralded a progression from the former Commonwealth inspections that mainly monitored the physical and environmental aspects of nursing homes to a focus on outcomes for individual residents. As a participatory model of assessing care, residents and their relatives were included in the review process. Positive and negative prompts were formulated to assist Standards monitors in assessing important but intangible aspects of care such as freedom of choice. Positive prompts included: residents have choice and control over their daily activities; mechanisms are in place which enable residents to contribute to decision-making; and staff are responsive and flexible to residents’ special requests. Negative prompts included: contradictions between policy and practice; institutionalised attitudes and behaviour; and restrictive policies and rules.

The *Aged Care Act 1997* introduced a system of *Accreditation* that extended the original *Outcome Standards* to include management systems and staff and organisational development. The Aged Care Standards and Accreditation Agency Limited is an independent company that conducts on-site assessments of nursing homes and hostels. During the site audit the team observes the living environment and practices of the home, reviews relevant documentation such as care plans, and interviews residents, relatives, staff and management. The assessment team must meet with at least 10 per cent of the residents or their representatives.

Strengths of this system include:

- a legislated requirement for continuous improvement
- internal and external complaints mechanisms
- power under the Act to impose financial sanctions on providers
- increased respect for consumer rights
- awarding of accreditation for up to three years for homes performing well
- accreditation decisions and reports published on the Agency’s website

Weaknesses are:

- no analysis of the actual cost of providing a benchmark level of care
- difficulty in maintaining consistency between assessments
- lack of objective measures of continuous improvement
- the issue of ‘who gets picked’ to participate in stakeholder interviews
- sanctions, when imposed, are upsetting for residents, family and friends.

In a few high profile cases funding has been withdrawn from nursing home providers not meeting the quality standards. However, this does not change the overall budget allocation because places have to be found for the displaced residents.

Box 3.3 Assessing quality in Australian residential aged care
(Commonwealth of Australia 1997; Gray 2001)

3.3.3 Gender aware examples of outcome indicators

Outcomes are defined as the measurable impacts of government policy. If outputs are the means, then outcomes are the ends. Outcome measures enable an assessment of effectiveness of the outputs in achieving government objectives, or in more limited cases, targets. The inclusion of outcome measures therefore allow an assessment of ‘results’ that extends beyond economy and efficiency (see Figures 2.1 and 2.2). Effectiveness indicators used in the conventional framework usually include quantity outcomes and appropriateness, and both these indicators can be gender disaggregated or gender aware.

Quantity outcome performance measures and indicators show the extent to which the objectives of the service or policy have been achieved. Examples include the number of homeless people housed, the percentage of women and men who feel safe from violent crime.

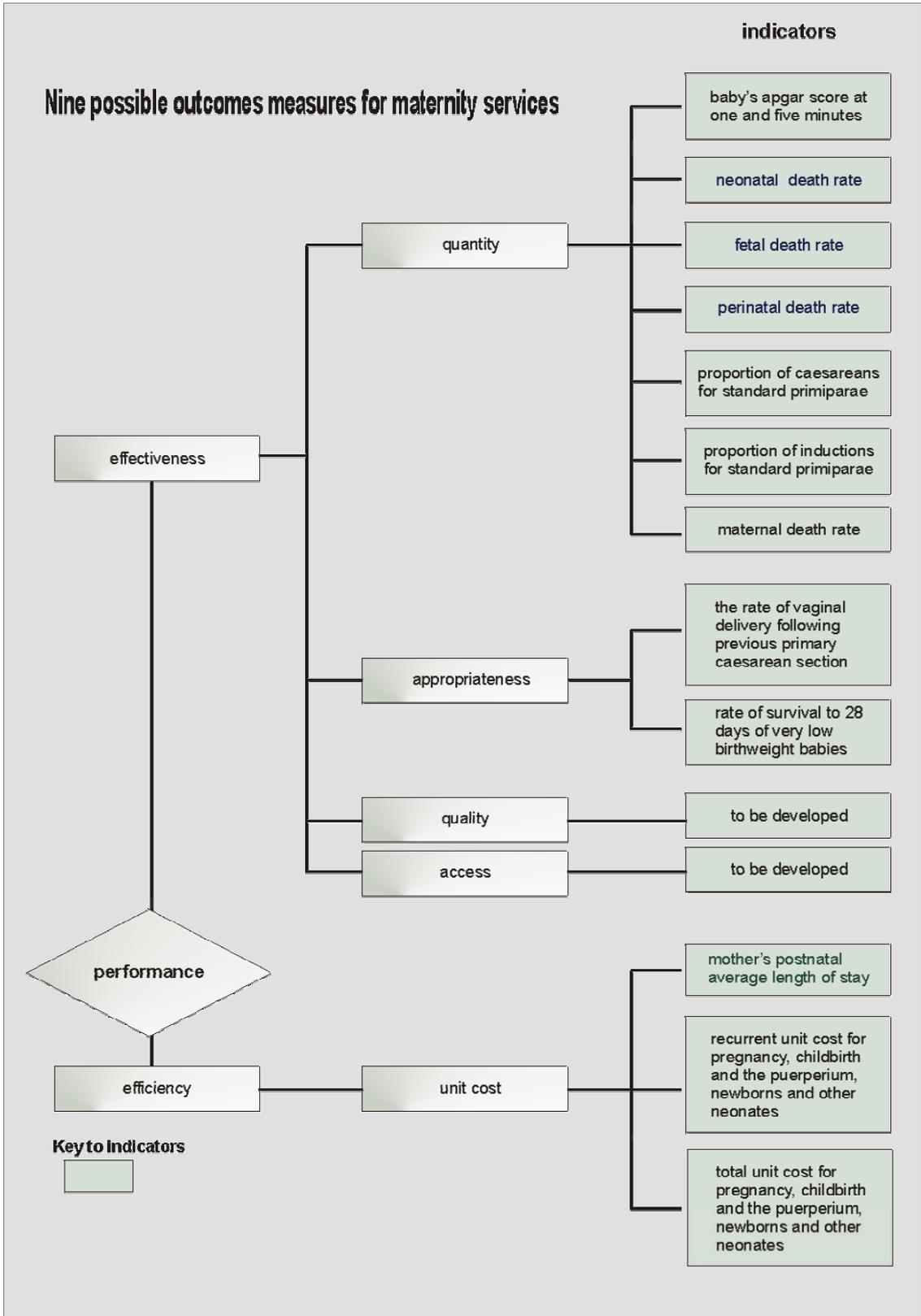
Appropriateness refers to how well service delivery meets the needs of the users. Examples of appropriateness indicators of outcomes include:

- rates of housing overcrowding among women headed families
- the rate of under-servicing of mentally ill men and women living with their families
- the proportion of male and female rural dwellers receiving adequate provision of piped water.

strategy 8:

Outcome indicators (used in conjunction with input and output measures) extend the scope of performance criteria beyond economy and efficiency to effectiveness. Equity should be explicitly included as a dimension of effectiveness as highlighted in Figure 3.1. An example (trends in detection rates by location and gender) is provided in Figure 3.2

Box 3.4 provides an example of nine possible outcomes measures of the performance of maternity services.



Box 3.4 Outcomes and outputs from maternity services
 (Modified from Steering Committee for the Review of Commonwealth/State Service Provision 2002: 230)

3.3.4 Issues for a gender aware approach to outcome indicators

Sub-section 2.4.5 noted that few national governments have adopted outcomes based budgeting, although there is evidence of moves in this direction by governments and organizations. Including outcome performance measures has potential advantages for gender budget initiatives. The Engender Women's Budget Group (EWBG) of Scotland in a response to persuasive research commissioned on the feasibility of adopting outcomes budgeting by the Scottish Parliament argued that:

Overall, EWBG is supportive of moving towards outcome budgeting in Scotland and considers that incremental progress in gender impact assessment would be essential to effective outcome based budgeting. Although the group accepts that it is possible to undertake some measurement of the gender impact of spending using output measurements, outcome measures would provide a much more meaningful basis for evaluating the impact of public expenditure in Scotland on women and men and boys and girls. Outcomes are more difficult to measure and often require a longer term view to be taken, but they are more important for understanding the impact of spending. Flynn (2001) identifies that it is difficult to exercise accountability solely for outcomes and that, in practice 'performance budgeting has tended to develop outcome definitions and measurements in parallel with output controls and some form of input controls'. EWBG accepts that no single measurement would work on its own and envisages that, reflecting experience elsewhere, a workable approach would involve a mix of measures with outcomes playing an increasingly important role. (Engender Women's Budget Group 2002: 1)

Other issues for a gender aware approach to outcome indicators include:

1. *Gender aware outcomes budgeting requires the specification of gender equality as a government objective.* Gender equality needs to be a visible objective to be reflected in outcome indicators and effectiveness measures of performance. This may require supporting activities such as the ratification of international conventions such as Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). It is unlikely that government objectives will be non-conflicting, so gender equality would be best supported with the specification of a range of related objectives such as poverty reduction, sustainable development, stronger communities, lifelong education and health and well-being.
2. *Developing measurable outcomes and targets of gender equality.* Outcomes are difficult to specify in a way that ensures that they are amenable to measurement. This is no less true for gender equality than it is for other outcomes, so perseverance is necessary. Some governments focus on identifying measurable shorter term targets which can provide a space for gender responsive budget initiatives to engage in the monitoring phase of the budget process. However, emphasising the achievement of targets is a much narrower goal than measuring effectiveness. Effectiveness measures link outputs and outcomes (see Figure 2.2) in order to assess how well the outputs of goods and services provided by government achieve their stated impacts.

strategy 9:

Measurable gender equality targets have an important role in gender responsive budgets as they foster the monitoring of annual budgetary achievements in relation to gender impacts and outcomes. However, they are not a substitute for the development of outcome and effectiveness measures of gender equality.

3. *External influences on outcomes.* A central problem is that outcomes are influenced by factors external to government and by outputs across a range of agencies, programs and portfolios. Trends in gender equality, while influenced by government, are also shaped by external factors and structures including a country's history, culture and global economic forces and by a range of government programmes, so one particular programme can't easily 'claim' the credit.

On the one hand this can make politicians reluctant to be held accountable for outcomes they do not have significant control over. On the other hand it is important for governments to be aware of social conditions and know whether the trends are becoming more or less favourable, and adjust policies and budgets accordingly.

strategy 10:

Performance information on the outcomes of gender equality policies can assist accountability. One way to proceed is to identify policy specific gender equality outcome indicators, such as the development of gender disaggregated or gender aware outcome measures specifically related to policy areas such as poverty, land access, freedom from domestic violence and educational opportunities.

4. *Gender as a cross cutting outcome.* Gender equality also constitutes a cross-agency (program, portfolio) outcome. That is, many polices can seek to promote equality and remove discrimination between men and women.

strategy 11:

A gender responsive budget initiative should seek to promote a more effective performance oriented budgeting system by highlighting the benefits of several (or all?) agencies agreeing on a single outcome statement around gender equality within which they would individually establish their own outputs or output groups.

3.4 Adding equity as a performance indicator

A significant limitation for gender responsive budgets of the conventional performance oriented budgeting model with its '3Es' (economy, efficiency and effectiveness) criteria of performance is its narrow focus. An important dimension of performance measurement for gender responsive budget initiatives is equity. Research on gender also shows that inequities add cost and in doing so they undermine efficiency (Elson 2002a; Himmelweit 2002) Moreover, the emphasis given to efficiency by structural adjustment and other neo-liberal budgetary policies can be at the cost of equity, providing a further rationale for the inclusion of equity in budgetary performance criteria.

However, within the conventional model the '3Es' have been constructed on ratio's of inputs, outputs and outcomes (see Figures 2.2 and 3.1). That is, economy refers to the minimum price of inputs or the ratio of \$ to inputs; efficiency refers to the ratio of inputs to outputs; while effectiveness refers to the ratio of outputs to outcomes⁸. Within this framework a fourth

E, 'equity', cannot be easily added in as another ratio. Also, equity has many meanings, making it difficult to develop commonly agreed upon measures. However, this is not an insurmountable constraint. A starting strategy would be to focus on the access or the representation of women and men beneficiaries.

Figure 3.1 shows that adding performance information relating to equity into the output and outcomes budgeting framework requires a new type of input, output and outcomes indicators. That is, equity can be a dimension of inputs, such as the existence equal opportunity employment programs underpinning government service provision and employment equity requirements in contracts with non-for profit and other contracted-out service providers. Human resources can be regarded as a key input within the budget framework. Gender responsive budget initiatives have in the past successfully developed indicators of equal employment opportunity in relation to human inputs. Equity can be a dimension of outputs along with the conventional categories of quantity, quality, cost and timeliness. Equity enters at the level of outcomes because it is one of the dimensions of measurable impact, along with quantity, quality and appropriateness in which gender responsive budgets have an interest.

strategy 12:

A starting point for developing new types of input, output and outcomes indicators is to define equity in terms of access for, or the representation of, different groups. Figure 3.1 diagrammatically shows equity as an explicit performance indicator.

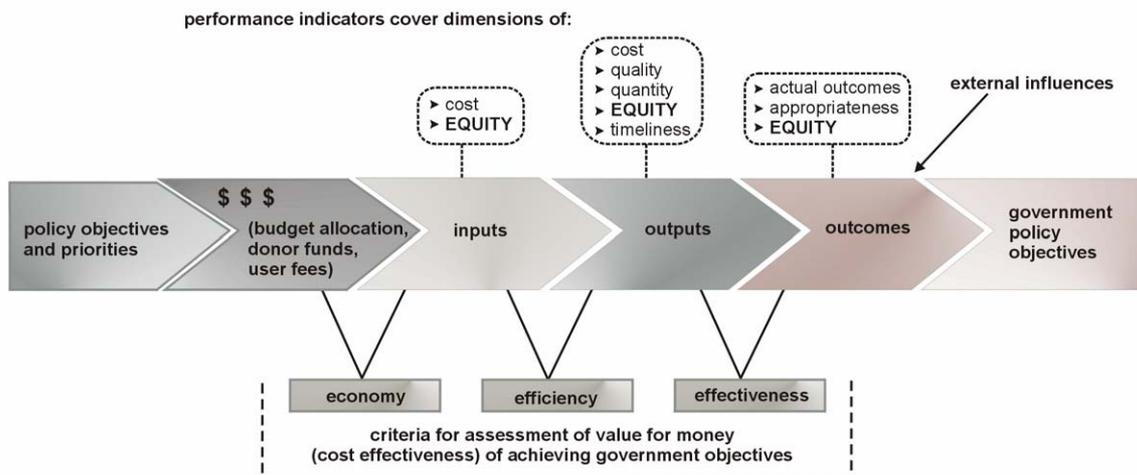


Figure 3.1 Equity as an explicit performance indicator

Figure 3.2 provides an extension of the conventional model to include equity, using the example of glaucoma eye disease detection programs.

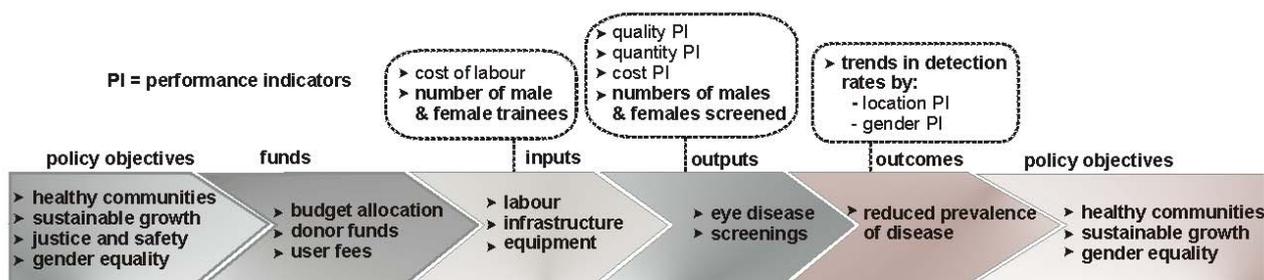


Figure 3.2 Adding equity measures and indicators to outputs and outcomes within the conventional framework. Example: glaucoma eye disease

3.5 Reassessing the meanings of economy, efficiency, effectiveness from a gender responsive budget perspective

The third dimension to developing a gender aware performance oriented budgeting framework involves a reassessment of the meanings of the performance criteria used to assess budgets.

Performance oriented budgeting proceeds on the assumption that unpaid care activities are not relevant to performance measurement. Only those activities that are monetarised are captured in the conventional approach. Output and outcomes budgeting therefore systematically excludes the unpaid care sector of the economy (see Figure 1.2). Moreover, capturing the quality of paid care work is fundamental because without this the value of the care service is seriously eroded. While performance oriented budgeting in principle has the capacity to incorporate a quality dimension to outputs and outcomes, these indicators are less well developed in practice.

Furthermore, as argued in sub-section 2.8.4 the quality of care is inherently tied to the interpersonal or relational nature of care work, but this is not accommodated in the ‘production model’ of output and outcomes budgeting.

The failure of output and outcomes budgeting to incorporate unpaid activities and the quality of paid care work challenges the claim of performance oriented budgeting that the results of government budgets are being adequately assessed according to a genuinely comprehensive performance criteria of economy, efficiency and effectiveness. Some examples of the problematic aspects of this performance criteria include:⁹

Economy measures. Economy measures of performance oriented budgets can be misleading because they only measure monetary costs, not total costs. If the money cost of inputs falls, then performance in terms of economy is assessed to be improved. However, if total costs—money and non-money costs of inputs are considered then the result is a different measure of economy. For example, if budget cutbacks result in public service workers working longer hours and under greater stress, this can lead to non-measured costs such as higher absenteeism, family pressures and health problems. This is a cost not only to the measured

economy through loss of productivity and higher health costs, but also to the unpaid household economy through greater demands on household members' time and quality of life. It is therefore a false measure of economy to ignore non-monetary costs, and unpaid activities can be a significant source of non-money costs of the total costs of inputs.

Efficiency measures. Efficiency measures of performance oriented budgets can be misleading because they do not take into account the multi-faceted and complex dimensions of quality in care work which can be sacrificed in the pursuit of maximizing outputs relative to inputs. For example, reducing the teacher student ratio in schools, in the absence of any changes in student enrolments, as in the case where there are not alternative schooling options for poor families, is often deemed a measured improvement in efficiency. It omits the transfer of costs to the unpaid sector in the form of unpaid overtime, teacher stress, lowered job satisfaction, the need for extra input on the part of parents, the need for volunteers to assist children with learning difficulties in remedial programs and so on. A minimum requirement for avoiding false efficiency measures, highlighted in strategy 7 above, is that efficiency improvements need to be contingent on the maintenance of quality standards.

Effectiveness measures. Effectiveness measures can be misleading because they do not take into account all the outputs when assessing how well the outputs achieve their desired outcomes. In particular, none of the unpaid contribution of care activities to outcomes is counted. For example, increased literacy is an important outcome of schooling. However, the contribution of parents and others in the household and wider community in teaching children to read, encouraging a love of reading, listening to children practising reading, detecting literacy problems in children and seeking early solutions and providing good nutrition are important 'outputs' that affect the effectiveness of government resource allocations in improving literacy.

Clearly existing performance measures of economy, efficiency and effectiveness provide a questionable basis for budget decision making and resource allocation from a gender responsive budget perspective. However, rather than dismiss performance measurement, a two-pronged approach should be developed to provide a more appropriate knowledge framework for incorporating care (Meagher 2002b).

strategy 13:
A necessary first step towards improved gender equity outcomes from performance based budgeting is a critical interrogation of the gender-blind foundations of conventional performance measurement. This paper has sought to make a step in this direction but further research is required.
strategy 14:
A second step towards improved gender budget outcomes is to develop a more appropriate knowledge framework for understanding unpaid and paid care activities and work.

3.6 Gender aware performance based budgeting and the budget cycle

Both performance oriented budgeting and gender responsive budget initiatives recognise that budgets are a process as well as a document. Therefore, a gender aware performance framework has to engage with as much of the whole budget cycle as possible in order to be an effective framework for gender budget initiatives.

strategy 15:
A gender aware performance framework needs to be applied over a budget cycle, not just to the budget documentation (budget enactment stage).

Figure 3.3 provides a view of the budget cycle that stresses the:

- planning and actual dimensions to budgets and policies
- importance of institutional arrangements in budgetary decision-making
- different stages or entry points for gender responsive budget stakeholders in the budget cycle.

In practice, there is often considerable variation between countries in their budgetary processes and frameworks. Gender budget initiatives seeking to utilise performance oriented budgeting across the budget cycle need to research the actual nature of the budgetary cycle before embarking on such a strategy. A recent model for researching the budgetary process from the perspective of a gender budget initiative has been provided by Ailsa McKay and Rona Fitzgerald (2002) in relation to the national budget of Scotland.

3.6.1 Planning and realization dimensions to budgets and policies

Figure 3.3 shows that the budgets involve a planned (or intended) and a realised (or actual) dimension. This means that the performance budgeting framework of budget appropriations, inputs, outputs and outcomes can be intended or actual depending on the stage of the budget cycle. At the budget planning and enactment stages the emphasis is on plans, while at the execution/implementation and audit and evaluation phases the actual or realised budgets are stressed.

In order to promote the accountability of governments for their gender equality commitments, gender responsive budgets need to bring together information on intended and actual budgets over the budget cycle. Debbie Budlender's five-step framework in Box 3.1 makes this an explicit element of gender responsive budget initiatives. However, this is not easy to achieve for reasons including: gender budget initiatives may have restricted entry points to the different phases; the intended outputs and outcomes may not be adequately specified making it difficult to assess what was realised relative to what was intended, and; the huge gaps between revenue and expenditure plans and actual revenue collections and expenditures that exist in some countries can render meaningless assessments of intentions against actuals.

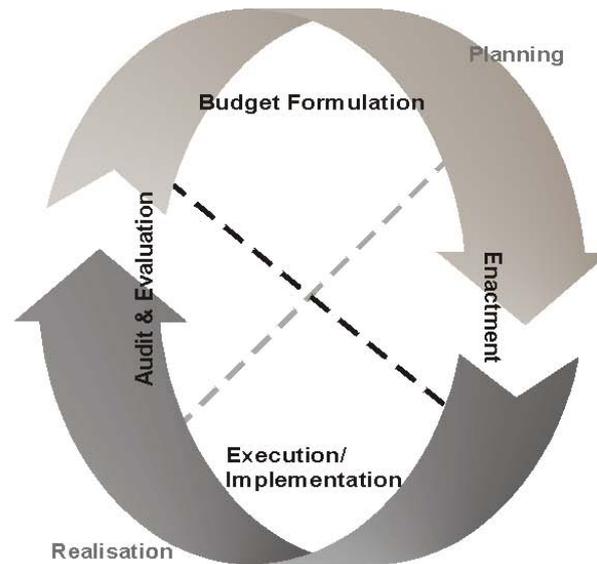


Figure 3.3 View of the budget cycle

Performance oriented budgeting in principle demands that budgetary intentions for the next financial year (and for a three year period in Medium Term Expenditure Frameworks) be assessed against what actually occurred. Performance measures and indicators therefore need to be developed for planned and actual inputs, outputs and outcomes. Such performance information is usually not available in sufficient detail in the budget document to make effective comparisons between what governments intended and what was achieved.

Without such information the output and outcomes framework is limited in its capacity to promote accountability. The information may be available in the different documents produced over the budget cycle, such as budget, agency annual reports and evaluation studies, which a gender aware performance framework needs to recognise.

strategy 16:

In order to promote the accountability of governments for their gender equality commitments, gender responsive budgets need to bring together information on intended and actual budgets over the budget cycle. Performance oriented budgeting in principle demands that budgetary intentions for the next financial year (and for a three year period in Medium Term Expenditure Frameworks) be assessed against what actually occurred.

Collecting such information can require a substantial amount of detective work. Box 3.4 provides an example of a basic assessment of planned expenditure against actual expenditure from India's National Department of Women and Child Development, Ministry of Human Resource Development 2002-02 budget paper using performance indicators of physical numbers alongside financial information.

India's budget plans provided for the construction of hostel buildings with day care centres for children (up to 8 years of age) of working women.

The objectives of the Scheme are as follows:

- To provide accommodation for single working women, widows, divorced/separated women, married woman when their husband are out of town for long durations.
- To provide accommodation to women who are being trained for employment provided the training period does not exceed one year.
- Wherever vacancies are available, to provide accommodation to girls pursuing higher studies. Those studying in post-school professional courses are also eligible to get accommodation in Working Women Hostels.

Revamping of the scheme is proposed in 2002-03 to widen coverage and improve services.

Physical Performance

Year/Plan	Target (No. of new hostels)	Achievement (No. of new hostels)	Target (Capacity No. of women)	Achievement (Capacity No. of women)
1997-98	25	23	2500	2269
1998-99	25	14	2500	1137
1999-2000	25	15	2500	1246
2000-2001	25	29	2500	1950
2001-2002	25	6	2500	401
				(Up to Dec.2001)

Financial Performance (Rs. in lakhs)

Year/Period	Outlay/BE	Actual Expenditure
	Plan	Plan
1997-98	775.00	748.98
1998-99	775.00	772.18
1999-2000	775.00	698.32
2000-01	702.00	741.77
2001-02	900.00	207.00 (up to Dec.01)

Box 3.4 Indian government budget plans, targets and achievements

(Government of India 2002: 29-30)

3.6.2 Institutional arrangements in budgetary decision-making

Institutional arrangements are the rules of the game. The introduction of performance oriented budgeting brings new institutional arrangements. Or, as the World Bank argues, performance oriented budgeting is in essence a new set of institutional arrangements:

... Performance oriented budgeting is not very much about particular tools, techniques or structures, but rather about the appropriateness of a country's institutional arrangements. (World Bank 1998: 16)

New Zealand, a pioneer of output budgeting, emphasised new formal institutional arrangements when it introduced the *Fiscal Responsibility Act 1994* as a central plank in its budgetary reforms. The idea behind this bill was to increase the New Zealand government's level of budgetary disclosure by requiring fiscal objectives to be stated and a reporting of progress towards these objectives. Formal institutional arrangements tend to focus on efficiency performance criteria and lack a gender perspective. Indeed, they may contribute to cutting social programs that are important for gender equality. A review body in Parliament assessing progress towards gender equality or poverty reduction would be a positive example of an institutional arrangement that could support a gender aware performance budgeting system. One example is the South African Joint Monitoring Committee on the Improvement of the Quality of Life and Status of Women in the national parliament.

Institutional arrangements can also be informal, for example, a history of community participation in policy decision making such as that experienced by Samoa with its strong village and church networks. The introduction of performance oriented budgeting frameworks needs to provide useable and accessible information if it is to reinforce rather than undermine existing community participation. The institutional arrangements can also be budgetary institutions, such as cabinet rules or non-budgetary systems of governance, such as an informed media.

Appropriate institutional arrangements have been important in contributing to the success of gender responsive budget initiatives. For example, women's budget desk officers in the Australian initiatives and a strong coordinating role of Treasury/Finance Ministries in the Commonwealth gender responsive budget pilots in Barbados and St Kitts and Nevis. The links that the South African and Ugandan initiatives have with Parliament have been important in the success of these civil society initiatives.

A key question for gender responsive budgets is how will institutional arrangements focusing on performance open and close spaces for gender budget initiatives and their stakeholders over the course of the budget cycle? A crucial issue is the performance criteria and incentives and disincentives that will promote the goals of gender responsive budgets. Performance oriented budgeting, for example, devolves the responsibility of producing and delivering government outputs to government agencies who in turn are increasingly contracting out many services.

Performance contracts, such as those between Ministers and the heads of agencies, between agencies and between private providers, play an important part in setting the rules for managing this devolved process.

strategy 17:

Gender responsive budget initiatives will have to develop new responses to new performance oriented institutional arrangements.

3.6.3 Entry points for gender responsive budget stakeholders in the budget cycle

Gender responsive budget initiatives seek to influence the budget decision-making process at a number of points throughout the budget cycle. Traditionally both inside government exercises and community based gender responsive budget initiatives have tended to have more influence at the budget planning stages and the enactment stage when the budget is debated in Parliament than at other points in the budget cycle (as shown in Figure 3.3). Performance oriented budgeting, however, is meant to operate over the entire budget cycle. To be an effective framework for gender responsive budgets would require these initiatives to be more influential at various stages of the budget cycle than is currently the case, for example, during monitoring and the audit and evaluation stage. The institutional changes that come with performance oriented budgeting may offer new allies for gender responsive budgets, such as senior government officials and ministers committed to making performance oriented budgeting work and the scope for greater community participation.

strategy 18:

Performance oriented budgeting brings changes not only in governments' operations, personnel and structures but also in cultures and politics. Power struggles can emerge between those who see the changes as beneficial and those who see themselves disadvantaged by the changes. Gender responsive budget initiatives need to be sensitive to new alliances and new political spaces for effecting change (see also sub-section 2.8.5).

Alternatively, performance oriented budgeting may reduce the capacity to politicise gender aspects of budgeting by imposing a technocratic process on budget decision making that is not readily changed to include gender responsiveness. However, even in the latter case the apparent 'depoliticised' budget decision-making process remains 'political' and with this understanding new entry points into that process may be discovered. Assessing the politics of the budget process can increase awareness of these issues.

In Box 3.6 Andy Norton and Diane Elson (2002: 41) provide a strategy for pro-poor and other equity actors to do this. They recommend examining the ways in which the distribution of power within the budget process frames the distribution of public resources.

A pro-poor actor would find the following information important in developing a strategy of budgetary change:

- the formal structure of roles and responsibilities within the budget process
- the formal rules governing decision-making, political choice and accountability within the public expenditure management system
- the networks of stakeholder power and influence (outside the formal allocation of roles and responsibilities), which influence the outcomes of the budget process
- incentives for action (covert as well as overt) affecting the decision-making process of politicians and officials during the budget formulation and execution process
- the latitude for independent discretionary action of bureaucrats at all levels of the budget execution process
- the norms and values prevailing in key institutions within the budget formulation and execution process

Box 3.6 The politics of the budget process
(Norton & Elson 2002: 41)

3.6.4 Community based gender responsive budget initiatives and performance indicators

Different opportunities are available to ‘inside government’ and ‘community based’ gender responsive budget initiatives. These initiatives to some extent share conceptual frameworks and tools but their institutional settings mean, for example, they have access to different information and use budgetary information differently. Such differences in the access to and use of performance information for inside government and community-based initiatives could be the basis for the emergence of different models of performance assessment in relation to budgets.

strategy 19:

Community initiatives should be encouraged to generate an alternative performance framework that directly addresses the central issue of the budget’s impact on paid and unpaid care work.

Moreover, public expenditure management reforms that include performance oriented budgeting have been associated with rhetoric about the role of the community in public policy and budgetary decision-making. If realised, this could contribute to a greater democratization by both inside government and community based gender responsive initiatives.

strategy 20:

Drawing on the experiences of, and developing alliances with, other participatory budget exercises that have performance components (such as a community indicator project) would be a fruitful strategy for gender responsive budget initiatives (and vice versa). It would assist both inside government and community based ‘models’ in a quest for alternative performance oriented methodologies and keep a focus on the democratising processes of the exercise.

There is, however, a debate about what greater community participation really means in practice. Box 3.7 examines a community consultation project in Australia involving the development of performance indicators by government and the community. It identifies some of the issues raised by an evaluation of the initial phase of the project, particularly its performance evaluation components.

‘Tasmania Together’ is a 20 year strategic plan for the Australian State of Tasmania’s progress and community well-being. The plan was developed by the State Government from a broad ranging consultative process with Tasmanian communities. The plan sets social, economic and environmental goals for the next 20 years. It also identifies policy directions and budget priorities. Tasmania Together’s goals, policy directions and budget priorities are required to be evaluated and publicly reported on at regular intervals. Towards this end a range of performance indicators were developed in consultation with the community. Tasmania’s Women Budget ceased at the introduction of the Tasmania Together project on the assumption that gender would be incorporated into the latter.

A review of ‘Tasmania Together’ by the policy consultants Salvaris et al. (2000: 11) identified the following budgetary issues:

- The performance indicators of the Plan were legitimated by the community consultation process.
- Adequate resourcing of the consultation process was the major issue for the continuing viability of the project. Indicators were important for measuring progress but were only a tool in the consultation process.
- If the Tasmania Together Plan was to succeed it needed to produce social indicators that were as ‘valuable’ in policy and budgetary decision making as economic indicators.
- Government and agency planning processes for Tasmania Together had an emphasis on short term, single year, budget planning. No real attempts had been made to develop plans for a longer cycle, despite government claims that Tasmania Together was to be a 20 year project.
- Agencies tended to see the budget framework as a yearly financial compliance process, which in some cases caused the budget to drive policy rather than the other way around. This undermined the significance of performance indicators.
- The budget lacked a system for defining government and community goals that were integrated into agency plans and which incorporated methods of evaluation.

The consultants recommended a task force approach at the levels of Cabinet, Treasury, agency heads and joint central agency- line agency to build a stronger strategic capacity to address these deficits. The recommended approach would include developing a consistent government wide long term policy planning model separate from the financial planning model, similar to the Norwegian Long Term Programme. They also argued for uniform planning guidelines for all government agencies to make planning, goal setting, community consultation, evaluation and benchmarking processes consistent and comparable.

Box 3.7 Community indicators

(Salvaris, Hogan, Ryan, & Burke, T. 2000: volume 1)

3.7 Conclusion

Section 3 outlines a number of strategies to enhance gender sensitive budgeting within the framework of performance budgeting. Firstly, it identifies three dimensions to the task of sensitising output and outcomes budgeting. Two of these dimensions of a gender aware framework illustrate how gender responsive budgets can more effectively use performance oriented budgeting as a framework. The third dimension, however, poses a more radical challenge to performance oriented budgeting, recognising that significant changes need to be made to output and outcomes budgeting to achieve genuine progress towards gender equality.

Secondly, it stresses that performance oriented budgeting brings with it new governance arrangements. Gender responsive budget initiatives need to identify and analyse the budgetary processes throughout the budget cycle in order to effectively engage with a framework of performance oriented budgeting. Clearly, governance arrangements underpinning performance oriented budgeting will close off some political spaces but potentially open new ones for gender responsive budget initiatives.

Conclusion

Performance oriented budgeting has progressed through various stages since the 1950s as a response to the shortcomings of traditional line item budgeting. Since the 1990s the form of performance oriented budgeting that has been adopted increasingly worldwide is one that shifts the assessment of government programs and policies away from budgetary inputs to the achievement of results in the form of outputs, outcomes, or both. In reality, however, while both industrialised and developing countries are incrementally moving towards output and outcomes budgeting, for most countries the implementation of this performance system of budgeting is at an early stage. Nevertheless, performance oriented budgeting, if fully implemented, could bring radical changes to how government budgets are presented and to budgetary decision making processes. It also potentially changes budgetary institutional arrangements, the access points and spaces for the different stakeholders.

This paper draws several positive conclusions about performance oriented budgeting as a framework for gender responsive budget initiatives. In the first instance, since performance oriented budgetary reform is on the agenda of many countries, gender responsive budgets simply cannot afford to ignore such changes. The success of these initiatives will be increasingly related to their capacity to engage with the new budgetary framework. Secondly, gender budget initiatives have themselves been handicapped by the limitations of input budgeting and a shift to assessing government activity in terms of its outputs and outcomes is potentially a useful approach for gender budget initiatives. Thirdly, as output and outcomes budgeting is in its early stages of development in most countries there remains scope for gender budget initiatives to be part of this development and to have an influence.

However, the paper has also identified a number of important limitations and strategic problems that exist in realising the potential benefits of a shift to a performance oriented budgetary framework. In particular, Section 3 showed that a gender aware approach to performance measurement needs to have multiple dimensions. At a basic level, output and outcomes budgeting can be sensitised to gender by including gender disaggregated measures of inputs, outputs and outcomes. Sub-section 3.3 argued that this approach can be accommodated in the conventional model to a large degree. However, the inclusion of gender raises important performance measurement questions relating both to the adequate treatment of quality in the assessment of services and the greater emphasis given in practice to efficiency compared to effectiveness indicators.

The addition of equity as a criterion of performance (the 4th E) would be a further step in the development of gender sensitive budget indicators. Sub-section 3.4 showed how equity can, in principle, be accommodated within the conventional model, but there are a number of issues that require further consideration, including developing greater clarity of the meaning of gender equity. However, the conventional model of performance budgeting limits the inclusion of equity as an indication of performance. In contrast, the performance indicators of economy, efficiency and effectiveness are constructed differently, on the bases of ratios of inputs, outputs and outcomes. Equity cannot be readily constructed on this basis. As a result, equity is likely to remain as a separate, and, less important, category of performance indicator.

The paper therefore argues that the development of gender aware output and outcomes budgeting ultimately necessitates a radical challenge of the conventional model of performance budgeting. Most importantly, given the central role of unpaid care activities and the issues of quality and quantity of paid care services, a critical interrogation of the performance criteria of economy, efficiency and effectiveness will be paramount in this process.

Consequently, the paper concludes that achieving the core goals of gender budget initiatives within a framework of performance oriented budgeting is possible but not unproblematic. Fundamentally, a performance oriented budgeting framework changes the governance arrangements of budgets and this provides both challenges and opportunities for gender budget initiatives. In seeking to raise awareness of the gender impacts of budgets, gender disaggregated measurements of outputs and outcomes can make an important contribution. However, a culture of measurement, particularly one that emphasises only quantitative measures, can also work against a nuanced understanding of the gender impacts of budgets and policies.

Similarly, the emphasis given to accountability in performance oriented budgeting governance is a two edged sword. As discussed in sub section 1.3.2 there are many meanings given to accountability. An opportunity for gender responsive budgets is to ensure that accountability 'for whom' includes accountability of governments to men and women for their gender equality commitments. However, the underlying notion of accountability in performance budgeting systems reflected in the use of the measures of economy, efficiency and effectiveness, conventionally defined, assumes that only the paid or monetarised sphere is relevant in an assessment of government accountability. This ignores the role of unpaid activities and work that is mostly done by women. In relation to fostering the goal of making budgets more gender responsive, there is little evidence that governments use performance oriented budgeting to directly allocate or reallocate resources. Performance information, though, can be used throughout the budget cycle and have an influence on budgetary decision making. Nevertheless, while gender budget initiatives might not be able to effectively utilise performance oriented budgeting to transform resource allocations, they might be able to improve budgetary deliberations.

The strategic use of performance oriented budgeting by gender responsive budget initiatives in the successful pursuit of their goals requires pragmatically engaging with the budget as a political decision making process. Performance oriented budgeting, while involving technical knowledge and processes, also changes the politics of budgeting. By shifting the focus from assessing budgets in terms of their inputs to outputs and outcomes, new values and meanings are attached to things previously not considered important. In other words, as budgetary boundaries are shifted and reshaped, former political spaces may close and new ones may open. This offers both challenges and potential opportunities to gender responsive budget initiatives to ensure that these values and meanings that emerge with performance oriented budgeting are a tool for progressing gender equality.

Notes

- 1 The South African Women's Budget Initiative is an exception. Debbie Budlender argues that it is women who are left in a position of disadvantage, and that is where the focus should remain. 'Gender' in her view can be used to hide the asymmetrical reality of men and women's position (Budlender 1997: 42).
- 2 Gender mainstreaming is the process of assessing the implications for women and men of policies, programs and legislation. It is a strategy for making women's and men's concerns and experiences part of the design, implementation, monitoring and evaluation of policies and programs so that gender equality is achieved.
- 3 The Millennium Declaration agreed to by the member states of the United Nations in 2000 establishes the values that should guide global development (freedom, equality, solidarity, tolerance, respect for nature and shared responsibility) and eight goals that commit leaders to radical agenda for change. See UNDP (2002) and UNIFEM (2002) for a discussion.
- 4 See Budlender 2000; Coopoo (2000); Esim (2000); Goldman (2000); Smith (2000); Himmelweit (2002). A review of revenue tools has also been commissioned by the Commonwealth Secretariat and will be published in 2003.
- 5 A different presentation of the interdependencies between the paid and the unpaid sectors of the economy and the structural differences between women's and men's positions across the two sectors using a modified circular flow of income economic model is provided by Himmelweit (2002) and Elson (1997).
- 6 There is a large literature on the shift that has occurred in the values system of government and public administration under the new public sector managerialism and neoliberalism. Of relevance here is Neil Carter, Rudolf Klein and Patrica Day (1992), *How organisations measure success*, Chapter 1, which discusses the historical emergence of performance measurement and performance oriented budgeting in the UK, arguing that it has emerged as part of a package of reforms that reflect a fundamental shift in values in public administration and the redrawing of the boundaries between the public and the private. Jonathan Boston, John Martin, June Pallot and Pat Walsh (1996), *Public management: The New Zealand model*, outline the intellectual underpinnings of these public administration and performance based budgeting reforms, a country regarded as having taken these reforms further than any other.
- 7 For a discussion of the strengths and limitations of performance measurement generally see Mayne & Zapico-Goni (1997); Green (1999); Jensen (2001).
- 8 There are variations and ambiguities in the definitions and applications of the concepts of economy, efficiency and effectiveness. See Carter, Klein and Day (1992) and Flynn, Gray, Jenkins and Rutherford (1988) for a discussion.
- 9 I would like to acknowledge the assistance of Diane Elson's comments on the first draft of this paper in the development of these examples.

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