

The London School of Economics and Political Science

Performance-based Management and
Accountability Systems: The case of
the Community-Based Monitoring and Evaluation
System in Iganga District, Uganda

Vincent Kienzler

A thesis submitted to the Department of International Development
of the London School of Economics for the degree of Master of
Philosophy, London, February 2015.

Declaration

I certify that the thesis I have presented for examination for the MPhil degree of the London School of Economics and Political Science is solely my own work other than where I have clearly indicated that it is the work of others (in which case the extent of any work carried out jointly by me and any other person is clearly identified in it).

The copyright of this thesis rests with the author. Quotation from it is permitted, provided that full acknowledgement is made. This thesis may not be reproduced without my prior written consent.

I warrant that this authorisation does not, to the best of my belief, infringe upon the rights of any third party.

I declare that my thesis consists of 58,947 words.

Abstract

During the last decade, donors and the development community have engaged in the promotion and implementation of performance-based management and accountability systems in developing countries. In particular, it is believed that giving more power to the lay person to directly monitor the performance of his government thanks to the use and publication of quantified performance indicators could improve the social accountability of government organisations and therefore their efficiency.

As various research conducted in developed countries has shown, there is often a disjuncture between the expected and actual impacts of these systems, and their implementation often leads to unintended consequences which can make them inefficient. To understand this disjuncture, a better understanding of the social mechanisms through which these systems operate is required.

However, little is known of these mechanisms. This research aims at filling this gap, in the particular context of developing countries, based on the study of the Community-Based Monitoring and Evaluation System initiative (CBMES) in the Iganga District of Uganda.

The research provides a thorough analysis of the progressive emergence of managerial social accountability in the aid sector, of which the CBMES is a representative example. The social mechanisms underpinning the CBMES are subsequently identified and explained as the results of complex interactions between meanings, norms and power relationships.

Two significant observations emerge from the research. First, in order to operate, community monitors of the CBMES progressively enter into an implicit agreement with local civil servants, which simultaneously facilitates and constrains their actions. Second, the CBMES gradually drifts away from formal, performance-based monitoring to informal, relation-based monitoring. These two elements *de facto* turn the community monitors into assistants, rather than monitors, of local government officials. The research accounts for why and how the observed implicit agreement and drift emerge.

Table of Contents

Declaration	2
Abstract	3
Table of Contents	4
Table of Figures	8
List of Tables.....	8
Abbreviations and acronyms.....	9
Chapter I - Introduction.....	10
1. Research question.....	10
2. Research design and methodology	14
2.1. Objective of the research	14
2.2. Case study justification.....	16
a) The case for the case study approach	16
b) Uganda, Uganda Debt Network (UDN) and the CBMES initiative	17
c) The CBMES initiative in Iganga District.....	18
2.3. Unit of analysis and type of knowledge produced	20
a) Unit of analysis: community monitors	20
b) Type of knowledge produced	21
3. Organisation of the argumentation	23
3.1. Step 1: Describing managerial social accountability.	23
3.2. Step 2: Outside the ‘systems’ of performance-based management and accountability	24
3.3. Step 3: Lessons from the CBMES initiative	26
4. Contribution of the research and summary of key findings	27
Chapter II - The emergence of managerial social accountability	30
1. Introducing managerialism	31
2. Performance-based management practices in the aid sector	34
2.1. Performance-based management practices within development institutions.....	34
2.2. Performance-based management frameworks and holistic approaches to development.....	36
2.3. Towards the reform of the public sector of developing countries.....	38
3. The rise of a managerial understanding of social accountability.....	39
3.1. Defining accountability.....	39
3.2. Social audit and social accountability.....	42
3.3. The ‘managerialisation’ of social accountability	45

a)	Managerial accountability	45
b)	The 'managerialisation' of social accountability in developing countries	48
c)	Defining managerial social accountability	51
4.	Conclusion	51
Chapter III - Defining Performance-based Management and Accountability Systems		54
1.	Preliminary definitions	55
1.1.	Introducing the notion of 'system'	55
1.2.	Defining performance and performance measurement	57
1.3.	Defining performance management	58
2.	Performance data production and utilisation	59
2.1.	The different steps involved in the production of performance data	59
2.2.	Main goals and sub-functions of PMAS	60
2.3.	Towards a taxonomy of PMAS	65
a)	Intelligence systems	66
b)	Target systems	66
c)	Ranking systems	67
3.	Introducing and identifying implicit assumptions	68
4.	Conclusion	72
Chapter IV - Outside the 'system' of performance-based management and accountability		74
1.	Reflection on the nature of organizational performance	75
1.1.	The ambiguity of the performance of public organisations	75
1.2.	The problem of measuring performance	77
2.	Reflection on the <i>use</i> and <i>effects</i> of performance measures	78
2.1.	The complexity of interpreting and using performance data	78
2.2.	Unexpected consequences of PMAS	80
3.	Understanding and modelling PMAS effects	82
3.1.	Two ideal-typical approaches to PMAS	83
3.2.	Modeling PMAS within organisations: human actions and meaning, power and norms	86
4.	Conclusion	89
Chapter V - Managerial Social Accountability in practice: Uganda		91
1.	Context: the managerialisation of accountability in Uganda	92
1.1.	The emergence of the 'performance movement'	93
1.2.	Horizontal accountability mechanisms in Uganda	96
a)	Legal framework and institutions	96

b)	Official data production and collection	98
c)	Performance-based contracting and management	100
1.3.	Vertical and diagonal accountability mechanisms	101
2.	The CBMES initiative: history and principles.....	104
2.1.	From Poverty Action Fund Monitoring Committees to the CBMES	104
2.2.	Creation of a CBO, selection and training of community monitors	106
2.3.	Managerial content in UDN’s approach to community monitoring.....	107
3.	Framework for investigating the CBMES initiative	109
3.1.	Operationalising the structural model: two lines of inquiry	109
3.2.	1 st line of inquiry: Producing performance data.....	110
3.3.	2 nd line of inquiry: Discussion and negotiation around performance data	111
4.	Conclusion.....	113
Chapter VI - The CBMES in Iganga district: perspectives from the field		115
1.	1 st line of inquiry: producing performance data	115
1.1.	Who are community monitors and why do they get involved?.....	115
1.2.	Various aspects of community monitoring	117
a)	What is monitored?.....	117
b)	Two dimensions of community monitoring	119
c)	Explaining the shift from systematic monitoring towards complain-driven monitoring	121
1.3.	Linking community monitoring to wider accountability mechanisms	123
a)	Participatory planning and budgeting: the missing link?	124
b)	Linking Local Government performance indicators to CBMES performance data.....	125
2.	2 nd line of inquiry: Discussion and negotiation around performance data.....	127
2.1.	Understanding the notions of ‘performance’ and ‘indicators’	128
a)	Understanding ‘performance’	128
b)	Understanding ‘indicators’	129
2.2.	Towards an implicit agreement?.....	133
2.3.	Communicating monitoring results.....	136
a)	Sub-county and district dialogues	136
b)	Going national: lobbying the Parliament.....	137
3.	Explaining the social mechanisms underpinning the CBMES initiative.....	138
3.1.	Building legitimacy for community monitoring.....	139
3.2.	Production of meaning: performance indicators and pieces of evidence	142
3.3.	Challenging existing structures of power	147

4. Conclusion.....	148
Chapter VII - Conclusion.....	151
1. Review of the argumentation and contributions of the research	151
2. Limitation of the research and directions for future research.....	154
3. Implications for reformers, aid practitioners and development.....	155
4. Conclusion.....	158
Annexes.....	159
Annex 1 – The national budget process in Uganda	160
Annex 2 – Map of community monitoring activities of UDN in Uganda.....	161
Annex 3 – Organisation of the local government in Uganda	162
Annex 4 – List of data collected for the CBMES case study	163
Annex 5 – List of the CBOs linked to the CBMES initiative	164
Annex 6 – Notes comparing a few prices (transportation, food) and salaries	165
Price of staple foods.....	165
Prices of transportation.....	165
Annex 7 – Community Monitoring Reports 2008 to 2010 – Buyanga Sub-County.....	166
Annex 8 – Data for primary schools & health facilities in the LoGICS project	170
Annex 9 – Map of monitoring activities and places of residence of community monitors	172
Annex 10 – Iganga district dialogue, December 2011	173
Annex 11 - Performance-based management practices within development institutions	175
Bibliography	179

Table of Figures

Figure 1 - Web of relationships around community monitors	21
Figure 2 – The model of managerial social accountability.....	51
Figure 3 – Main functions of PMAS (PI: Performance Indicators)	65
Figure 4 – Structural model of PMAS	89
Figure 5 – The main office of a school in Iganga, with UPE grants displayed on the wall.....	124
Figure 6 – Excerpts from monitoring notes, Buyanga sub-county.	131
Figure 7 - Level of abstraction of performance indicators.....	146

List of Tables

Table 1 – Eight purposes for measuring performance	63
Table 2 – The three main forms of PMAS	68
Table 3 – Type of performance measures required for different purposes	69
Table 4 – Implicit assumptions behind each of Behn’s performance measurement functions.	72
Table 5 – Two ideal-typical understandings of PMAS.....	85
Table 6 – Monitoring report for Bunyantole Primary School, Ibulanku Sub-County, 2010.....	122

Abbreviations and acronyms

CBMIS	Community Based Management Information System
CDF	Comprehensive Development Framework
CIDA	Canadian International Development Agency
CSO	Civil Society Organisation
DAC	Development Assistance Committee (OECD)
DANIDA	Danish International Development Agency
DFID	Department for International Development (UK)
EMIS	Education Management Information System
GoU	Government of Uganda
HC	Health Centre
HIPC	Heavily Indebted Poor Country
HMIS	Health Management Information System
IEG	Independent Evaluation Group (World Bank)
IFIs	International Financial Institutions
IMF	International Monetary Fund
LG	Local Government
M&E	Monitoring and Evaluation
MDG	Millennium Development Goals
MfDR	Management for Development Results
MoFPED	Ministry of Finance, Planning and Economic Development
MIS	Management Information System
NAADS	National Agricultural Advisory Services
NDP	National Development Plan
NGO	Non-Governmental Organisation
NIMES	National Integrated Monitoring and Evaluation Strategy
NPM	New Public Management
OECD	Organisation for Economic Co-operation and Development
OPM	Office of the Prime Minister (Uganda)
PAF	Poverty Action Fund
PEAP	Poverty Eradication Action Plan
PLE	Primary Leaving Examinations
PI	Performance Indicators
PMAS	Performance Measurement and Management Systems
PRS	Poverty Reduction Strategy
PRSP	Poverty Reduction Strategy Paper
ROM	Result-Oriented Monitoring
SIDA	Swedish International Development Cooperation Agency
UBOS	Uganda Bureau Of Statistics
UN	United Nations
USAID	United States Agency for International Development
WB	World Bank

Chapter I - INTRODUCTION

1. Research question

Since the 1990s, key actors in the development community such as donor agencies, International Financial Institutions (IFIs) and the governments of developed countries, have increasingly focused on issues of 'good governance' in developing countries. Part of this new orientation has consisted of engaging in a 'performance movement' (Radin, 2006) and in largely embracing performance-based management practices. This trend can be exemplified, for example, by the United Nations Millennium Development Goals, the Management for Development Results 'doctrine' of the 2005 Paris Declaration on Aid Effectiveness, the introduction of result-based management in IFIs and donor agencies and public sector reform in developing countries, including Uganda.

These practices followed the wave of reforms undertaken by many Western countries in the late '70s and '80s to improve the efficiency, responsiveness and accountability of their own public sectors (Hood, 1991; Ketl, 1997). These reforms aimed at modernising public administration - re-labelled 'public management' for the occasion - through the introduction of management practices used in the private sector. This trend of so-called 'managerialist' reforms (Pollitt, 1993, 1998; Gulrajani, 2011) relied heavily on the belief that the use of modern management tools such as performance-based contracting, performance measurement, output indicators and targets (see Pollitt, 1986, 1990; Osborne and Gaebler, 1992; Radin, 2006; Frederickson and Frederickson, 2006)¹ is required to improve public sector accountability and effectiveness. Such practices and tools have progressively infiltrated international development practices, in the hope that they will make development aid and government organisations more effective and more accountable. However, the actual effect of this 'performance movement' on accountability and effectiveness of the public sector is the subject of heated debate. Based on research conducted in developed countries, opponents of these practices have underlined that performance management entails costly processes and management devices, has harmful

¹ Some use of quantified measures to inform policy making or to justify political choices can be found as early as the second half of the 17th century (see Cullen, 1975, prelude). The practice of quantified measurement slowly developed throughout the 19th century (Frängsmyr *et al.*, 1990, chapters 10-12) before accelerating at the beginning of the 20th century (Williams, 2003, 2004). The expressions 'performance measurement' and 'management by objective' seem to appear in the second half of the 20th century (see for example Berliner, 1956, for the use of 'performance measurement' in the USSR; Rigway, 1956, and Drucker, 1955:104-16; 1964).

unintended consequences (Bouckaert and Balk, 1991; Smith, 1995; Hood, 2006; Bevan, 2006; Moynihan, 2009; Kelman and Friedman, 2009) and might have, overall, caused more harm than good (Bird *et al.*, 2005). On the other hand, to the stauncher supporters of this ‘performance movement’ the current reforms have failed to deliver on their promises, either because they have not been completely implemented, or because they have suffered from a lack of commitment on the part of the governments who have been implementing them. Between these two extremes, those who purport that “*not enough effort has been made*” and those who think that there are fundamental flaws in this approach, more nuanced observers tend to believe that these practices have the potential to improve the accountability and effectiveness of public services, but are more complex to put into practice than they first appear and should be accompanied by more modest expectations.

Within the particular setting of development aid, the most recent trend (on which this paper will empirically focus) has consisted of developing managerial approaches to social accountability, in the hope that giving more power to the lay person to directly monitor and control the performance of his or her government would improve governance and service delivery, and, in the end contribute to reducing poverty. The introduction of performance-based social accountability has followed the promotion of devolution and democratic local governance (Blair, 2001; Faguet, 2014). It is thought that the process of decentralising government by bringing government representatives closer to the governed, together with the introduction of democratic local governance mechanisms such as participatory budgeting (World Bank, 2003; Shah, 2007), would give additional say to the people and thereby would make the government more accountable and responsive to the governed. With increased importance being given to participation in development, there has emerged a growing recognition that monitoring and evaluation activities should also be participatory (Estrella and Gaventa, 1998). Using a randomized field experiment on community-based monitoring in Uganda, Björkman and Svensson (2009) shows that increased involvement of communities in the delivery of health services at the community level has led to significant improvement in terms of the utilization of outpatient services² and health outcomes³. Based on data collected in Uganda, Deininger and Mpuga (2005) shows that household knowledge on how and where to report inappropriate behaviour of

² Increase of 20%.

³ Reduced child mortality by 30%.

bureaucrats or unsatisfactory service quality contributes significantly to reducing the incidence of corruption and improving the quality of service.

In addition to underlining the importance of participation in monitoring and evaluation activities, it is often argued that the success of participatory monitoring and evaluation depends on the ability of local monitors to hold government representatives accountable, which often requires dissemination of performance information to the widest possible audience. Brett (2003), reflecting on participatory development projects, emphasizes how difficult it is for participatory projects to succeed more often than they fail. The author suggests that the core problem of these participatory projects is that they do not go far enough and fail to create real accountability mechanisms. The key factor affecting performance is therefore *“the nature of the institutional constraints that determine how much leverage users can exercise over agencies”* (Brett, 2003:18) Afridi (2008), based on the study of two community monitoring programmes in India, emphasises the difficulty of successfully implementing such programmes, and argues that much of the success of these approaches depends on the dissemination of monitoring information to the widest possible audience. Reinikka (2001), and Reinikka and Svensson (2004) estimated that in 1993, only 2% of public non-wage spending on education in Uganda actually reached the schools. This proportion progressively increased to 20% by 1995 in the wake of the decentralisation process, and 90% by 1999. This latest improvement is due, according to the authors, to the decision by the central government to disseminate information, through newspapers and radio, on the amount of money transferred to the schools and to compel schools to post data on the funds released to them. All these pieces of research and many others have contributed to building faith in the use of performance indicators in participatory monitoring and evaluation activities. The ‘performance movement’ has progressively invaded international development doctrines and practices, and contributed to the emergence of a managerial form of social accountability, seen as a privileged way to improve the quality of the public service in developing countries and thereby reduce poverty.

Despite the amount of research conducted in developed countries on the implementation process of performance-based management practices and on the use of performance indicators, little research has been conducted in the context of developing countries. Reviewing the research on the effectiveness of participatory governance, Speer (2012) shows that findings in the literature are mixed, and rest only on a few particular cases. In addition, positive findings are often due to the presence of well motivated and educated public officials and citizens, who are not

commonly found in developing country contexts. Of the 35 articles analysed by the author, most focused on case-studies in South and Central America, and only four were based on case-studies in Africa. Questioning the transferability of modern management practices to developing countries, Schick (1998) suggests that there are many preconditions required for modern public management practices to be successfully implemented, which are not likely to exist in developing countries. In the same vein, Mimba *et al.* (2007) suggest that developing countries, which are characterized by low-institutional capacity, high levels of corruption and informality linked to low wages of public servants and limited involvement of stakeholders, are unlikely to meet the demand for performance data emanating from external stakeholders like donors and development agencies. They recognized, however, that the literature available on the mechanisms underpinning the supply and demand of performance data in developing countries, on which they have based their approach, is rather general, and they call for additional context-specific research.

Recent pieces of research focusing on the unintended consequences of performance-based management practices in development programmes or projects show that the topic is starting to attract the attention of practitioners and academics. Based on findings from a malnutrition programme in Bolivia, Hoey (2015) examines the dynamics between monitoring and evaluation and government performance in developing countries. He shows that M&E systems can lower staff morale, create burdensome paperwork, blind managers to operational problems and innovation and lead to self-censorship, thereby contributing to the very problems that M&E should solve. In another recent piece of research based on an HIV prevention intervention for sex workers in southern India, Biradavolu *et al.* (2015) shows that quantified monitoring activities of the program have had clear adverse effects on the behaviour of the programme staff. Monitoring activities became the priority and strategic decisions within the program were made based on monitoring requirements rather than on the objective of the programme. The authors show that the quantification process required in the monitoring process ended up undermining community ownership and discrediting existing and locally-informed practices, as well as being used to discipline and judge the educators.

More than simply identifying whether performance-based management and accountability works or not, it is important to identify the contextual factors which allow these practices to enhance performance, and on which social mechanisms these practices rest. Hood (2012) develops two hypotheses about performance management: the first is that the effect of

management by numbers – whether performance-enhancing or performance-obstructing - will depend on the intended use of the numbers, whether they are used to assess progress towards targets (targets), to rank individuals or organisations (ranking) or to generate additional information (intelligence). The second hypothesis is that the effect of these three applications will depend on the culture in which they operate. He therefore concludes that *“(b)etter understanding of the conditions in which management by numbers can act as a performance-enhancing drug is as important for the practice of public management as understanding what makes real drugs effective in medicine. So identifying the factors that shape the performance effects of management by numbers systems is crucial for better practice, not just a matter of academic stargazing”* (Hood, 2012: s91).

The present paper adopts a similar stance, and aims at contributing to the understanding of the processes by which performance-based management practices influence public service delivery. It will answer the research question: *“What are the effects of the promotion and implementation by donors of performance-based management systems on the accountability of local government officials, and how can these be explained?”* It will be shown that the managerialist beliefs which have led to advocating for performance-based reforms in developing countries rest on an over-simplified understanding of the social mechanisms underpinning performance-based management and accountability practices. In other words, it is argued that the ‘theory of change’ justifying these reforms, namely the succession of causes and consequences following their introduction, fails to take into account the main social mechanisms triggered by these very reforms.

2. Research design and methodology

2.1. Objective of the research

As Lewis and Mosse (2006: 2) suggest, development aid is characterised by what can be called ‘order and disjuncture’: *“within the technical and managerial framework that defines aid policy, ‘order’ can be understood as the ‘ideal worlds’ that development actors aim to bring about through the execution of proper policy and project design. Disjuncture comes from the gap between these ideal worlds and the social reality they have to relate to.”* They subsequently propose that one of the possible contributions of qualitative research is to ensure that ‘ideal worlds’ are consistent with our knowledge of the way societies really work. The present research

follows this perspective. If management devices and new institutions are to be designed to effectively give more control to the citizens so as to make poverty reduction policies more effective, better knowledge of how performance indicators are interpreted and used in local social accountability mechanisms is required.

The notions of 'order' and 'disjuncture' are very relevant concepts for this research. The managerial understanding of performance-based management and accountability systems rests, once again, on a simplified set of assumptions, which will be detailed in the course of this paper. This set of assumptions fails to give an accurate account of the way communities and organisations react and adapt to the introduction of performance-based management and accountability systems. This failure accounts for the disjuncture aforementioned, the gap which exists between 'order' – that is the *intended effects* of such systems - and their *observed effects*, that is the effects which can be seen on the ground, when such systems have been operationalized. This research aims at describing and analysing the effects of the promotion and implementation of performance-based management systems on the accountability of government officials, and to provide an explanation for these effects. It will investigate how quantified performance measurements are understood and used at the community level as well as how they contribute to fostering public accountability of government organisations. There are therefore two sides to this research: the first focuses on how performance-based management systems operate at the community level and why, while the second focuses rather on the contribution of such systems to the accountability of government organisations as a whole within the wider context of the overall official and formal system of accountability mechanisms operating in Uganda.

To answer the research question, the research is based on a case study - that is to say, in observing and providing an in-depth analysis of naturally occurring events in the particular context of a project of monitoring and evaluation of public services (the Community Based Evaluation and Monitoring System - CBMES) led by a Ugandan Non-Governmental Organisation (NGO), the Uganda Debt Network, within the wider framework of the various accountability institutions of Uganda.

The CBMES initiative consists of selecting and training 'community monitors', namely members of local communities in selected districts in rural Uganda, to monitor the quality of public services. These monitoring activities, which lead to the production of written monitoring reports informed by quantified performance indicators, are designed to contribute to controlling

the expenses of the local government, limiting corruption and providing feedback on what is happening on the ground to political leaders in the capital city, Kampala. It will be argued that this project is a good example of ‘managerial social accountability’, making it a particularly suitable candidate for identifying the social mechanisms underpinning the operationalization of performance-based management and accountability systems.

2.2. Case study justification

a) The case for the case study approach

The research question is at the same time exploratory (it aims at describing what is going on at the local level and whether or not it has an impact on the accountability of government organisations), and explanatory (it tries to make sense of the observations and explain *why* things happen one way and not another). If the literature on performance measurement and accountability is plentiful (albeit scarcer when it comes to social accountability), the literature on the use of performance measurement for accountability purposes in a non-Western context is at best scant, or even non-existent. Moreover, the particular social and political contexts in which managerial approaches to social accountability are implemented are of primary importance, since existing social hierarchies and informal accountability mechanisms are fundamental to their operationalization.

The purpose of this research is therefore less about testing a particular relationship between clearly identified variables than about exploring a real-life situation and providing a first-hand understanding of the social mechanisms which underpin and constrain social accountability relationships. For this purpose the single case study approach is arguably a better method than comparative case studies and surveys – which would require a preliminary identification of variables on which to focus the research – or experiments, since it allows for exploring a particular context of rich social relationships where the representations and interpretations of local actors are of primary importance and about which little is known. In order to investigate the question *“What are the effects of the promotion and implementation by donors of performance-based management systems on the accountability of local government officials, and how can these be explained?”* the research has been based on a ‘representative’ or ‘paradigmatic’ case study, i.e. a particular situation which brings together all the characteristic elements to investigate: the CBMES initiative in the Iganga district of Uganda. The reasons for this particular choice are detailed in the next section.

b) Uganda, Uganda Debt Network (UDN) and the CBMES initiative

Uganda has been developing performance-based management practices for more than a decade, under the aegis of the World Bank. The country is often seen as a paradigmatic example of performance-based and performance-oriented reform in the public sectors of developing countries. It was, at the end of the '90s and the beginning of the 2000s, a 'donor darling' thanks to the commitment of its government to reforms and action towards 'good governance' and economic stability.

More specifically, this means that the country has apparently reformed its public institutions to make them performance-oriented and to clarify and tighten the link between budget expenses and clearly specified and quantified development outcomes. In practice, these reforms have rested on the introduction of performance contracting, result-based budgeting, performance monitoring and control institutions such as the National Integrated Monitoring and Evaluation System (NIMES) and the Budget Monitoring Unit, as well as the systematization of the publication of performance data on the public sector. More details about the organisation of the public sector of Uganda and its performance-oriented reforms are provided in chapter V of this paper.

Civil society organisations (CSOs) in Uganda have followed this trend of reform and have engaged on the path of good governance and improved accountability, including the organisation Uganda Debt Network (UDN). UDN was created in 1996 as an association of several NGOs and individuals. It was officially registered as an NGO in 1998. Its initial activity consisted in campaigning for debt relief, as part of the global Jubilee 2000 movement aiming at cancelling the third world debt by the year 2000 (at that time, Uganda was one of the first countries to be considered for the Highly Indebted Poor Countries policy of the World Bank and the International Monetary Fund (IMF)). However, since its inception, the mandate of UDN has been expanded to include community participation and empowerment, policy analysis, a socio-economic research programme, budget advocacy and the promotion of good governance and rights. Its official mission, as stated in its official documents and website, is *"[t]o promote and advocate for pro-poor policies and full participation of poor people in influencing poverty-focused policies, monitoring the utilization of public resources and ensuring that borrowed and national resources are prudently managed in an open, accountable and transparent manner so as to benefit the Uganda [sic] people"* (UDN, 2009b:2).

Together with the reform of Uganda's public sector, a decentralisation process has begun, the purpose of which is to bring public services closer to the people and make these services more responsive to the needs of the poorest. Within the Ugandan decentralisation process, five levels of local government have been created⁴, and local governments have been attributed extended budgetary and legislative powers. Around 30% of the national budget is transferred to local governments in the form of Conditional Grants, Unconditional Grants and Equalization Grants to enable local governments to fund their own development policies. In this context, UDN has made its priority monitoring the local budgetary and spending processes through community participation and empowerment; the CBMES initiative is its flagship programme.⁵

In addition to being present at the local level, UDN is also active at the national level, lobbying for pro-poor policies, budget transparency, government accountability and popular participation in policy design and implementation. They are therefore unique observers of how social accountability mechanisms linking people at the grassroots to high-level policy makers operate. Focusing on their work and adopting their perspective will provide unique insight into the issue at hand.

c) The CBMES initiative in Iganga District

The CBMES initiative aims at selecting and training local community members (unpaid volunteers, henceforth referred to as 'community monitors') to monitor and evaluate the government's actions and policies at the local level (the village to sub-county level). Its objective is *"to promote the interests of poor and marginalized people at the grassroots at all levels of policy formulation and implementation so that poverty reduction strategies effectively target and benefit them. Specific objectives include: 1) Increasing citizens' participation in public expenditure planning, management and implementation; 2) Involving citizens in decision-making processes at all levels; 3) Improving service delivery through transparent and accountable management systems at local level."*⁶

⁴ The structure of local government in Uganda is divided into five levels (three administrative levels and two levels where local representatives are elected): the village level, parish level, sub-county level (the first level where local representatives are elected), county level and district level (the second level where local representatives are elected). See annex 3 for further details.

⁵ UDN's current activities revolve around five thematic areas, namely: community participation and empowerment (to which belongs the CBMES initiative and which is the most important thematic area); policy analysis and socio-economic research; budget advocacy; governance and rights; and capacity building.

⁶ http://udn.or.ug/?page_id=263, last access in March 2013.

On paper the CBMES initiative has – as will be shown in chapter V of this paper - adopted most of the main elements of the managerialist vocabulary and approach to social accountability, and considers performance measurement and indicators as powerful tools for community monitoring (UDN, 2009a: 56-62). In addition, UDN has resolutely inscribed the CBMES initiative within the new performance-oriented organisation of the public service in Uganda: the CBMES “works to ensure that the Office of the Prime Minister operates a National Integrated Monitoring and Evaluation System (NIMES) to increase the participation of citizens in Monitoring and Evaluation of public policies and improve the quality and delivery of services”⁷, and the UDN’s strategy for the years to come is to push one step further the institutionalisation of the CBMES initiative and its integration into the official organisation of performance monitoring (UDN, 2009b). UDN and its CBMES initiative constitute therefore a good case study with which to answer the proposed research question.

The research focuses on one particular district, the district of Iganga, which has been selected among the different districts where the CBMES is present according to three criteria:

- 1) The experience of the local community monitors in terms of monitoring. The community monitors of the selected district should have enough experience in community monitoring and should have had time since their initial training to develop their monitoring routines and their relationships with local government officials and local communities. At least two years’ experience in community monitoring has been deemed the minimum experience required.
- 2) The commitment of the monitors operating in the district. The community monitors of the selected district should be actively involved in community monitoring. The commitment of the community monitors was easily assessed based on the opinions of the UDN staff from the headquarters managing the CBMES initiative, who have been interacting with the community monitors from the different CBMES since their inception.
- 3) The average characteristics of the monitors in terms of age, education and socio-economic status. It has been deemed important that the community monitors from the selected district be neither too educated nor too uneducated compared with community monitors from the other districts, to ensure that the selected district be representative of the CBMES initiative.

⁷ <http://www.udn.or.ug/cbmesbriefingpaper.htm>, last access in December 2011. Reference to the NIMES was withdrawn from the UDN website when it was revamped in 2012.

2.3. Unit of analysis and type of knowledge produced

a) Unit of analysis: community monitors

The unit of analysis of the research, that is to say the main entity under scrutiny in the research, will be the individuals (community monitors and their relationships with other actors) as opposed to the organisations. The managerial approach to social accountability focuses on relationships between distinct organisations or groups, such as service providers and civil society, neglecting to account for the fact that community monitors and civil servants working in public organisations are embedded in local social networks. Investigating how managerial approaches to social accountability are operationalized at the local level requires research that goes beyond relationships between organisations or groups to focus on the relationships that community monitors have with local community members, local government officials and local civil servants.

Individuals, and particularly community monitors, are central to the operationalization of social accountability devices in the sense that it is *their* understanding of concepts such as accountability, contracts and performance measurement as well as *their* expectations of state intervention which are most likely to determine how managerial approaches to social accountability are operationalized at the local level. Community monitors interact regularly with villagers and members of the local government (administrative staff, elected councillors and chairmen) at the sub-county and district level. In addition, every now and then – annually in theory – a delegation of community monitors presents a review at the central (national) level (the Ministry of Public Service (MoPS) and the Ministry of Local Governments (MoLG)). Community monitors are therefore the central element of the CBMES initiative, and focusing on them to study their relationships with the other actors (see diagram below) will allow us to describe and explain how the CBMES is operationalized. However, this does not necessarily mean that ‘organisations’ or ‘groups’ are neglected: organisations and their relationships are studied through the perceptions of individuals, whose testimonies reveal to what extent organisations constrain or enable individual agency.

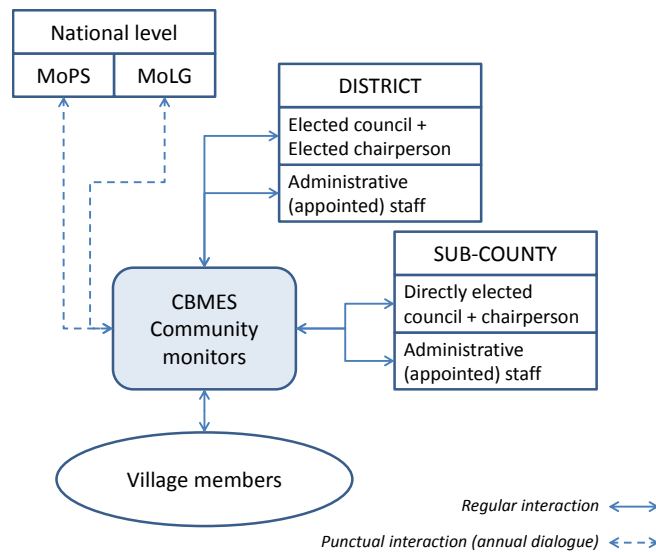


Figure 1 - Web of relationships around community monitors

b) Type of knowledge produced

As Lewis et al. (2003) suggests in their study of order and disjuncture in the case of the World Bank’s project of ‘empowerment’ of community-based organisations, differences of meaning among the different stakeholders and power relationships between them interact to produce project outcomes that differ from initial expectations. The research will adopt a similar perspective and will essentially be interpretative, meaning that *“what is of paramount importance is how we order, classify, structure, and interpret our world, and then act upon these interpretations”* (Prasad, 2005:13).

In the present research, the perceived meaning of notions such as ‘accountability’ and ‘public service’, as well as the perception of the role and meanings of quantified performance measurements and existing power relationships between community monitors and other actors, are fundamental to understanding how managerial approaches to social accountability are operationalized, and why. The research therefore provides a ‘thick description’ (Geertz, 1973) of the CBMES initiative at the local level, through the description and understanding of how community monitors perceive and relate to the other actors; how they think about their role, the state’s mission, accountability relationships and quantified performance data; and how and why, subsequently, they act within the framework of these representations, consequently transforming of the initial managerial idea of social accountability into a particular set of observable practices and relationships.

Providing a 'thick description', however, does not mean that the research will essentially or only be descriptive. As Denzin (1989) has shown, the process of thick description gives an important role to interpretation (Denzin, 1989), to the extent that without 'thick interpretation', thick description is not possible; it is the researcher's function to describe and give sense to social actions so that the thick description of the actions can be made available to a wider audience, can appear credible and contributes to our knowledge of the subject matter. Such research is therefore not a mere collection or description of facts, but rather a coherent narrative of how and why these facts make sense and how they motivate the community of actors under scrutiny.

This research rests on a set of selected qualitative methods. The first method, *semi-structured interviewing*, consists of semi-guided conversations framed following a set of themes to explore, allowing new questions to emerge during the interview as a result of the interviewee's answers. The second method is *document analysis*. The type of documents of interest for this research are essentially local newspapers, UDN's letters and memos, reports written by community monitors, reports and notes written by local civil servants, OECD and World Bank documents, and evaluation documents of the Ugandan public sector and of various development projects and programmes. The third method is *direct observation of monitoring activities*, training and lobbying workshops and meetings between UDN representatives, community monitors and government officials.

It is hoped that this research will be relevant both from an academic and a practitioner point of view. From an academic perspective, the concept of social accountability, and more specifically its link with the use of quantified performance measurements, has emerged recently, and has not been subjected to any in-depth study in the context of developing countries. This study, despite the fact that it rests on a single case study (which may be deemed insufficient to allow for generalisation), arguably allows for what has been called 'naturalistic generalisation' (Stake, 1978) or 'transferability' (Lincoln and Guba, 1985):

"It is widely believed that case studies are useful in the study of human affairs because they are down-to-earth and attention-holding but that they are not a suitable basis for generalization. (...) I claim that case studies will often be the preferred method of research because they may be epistemologically in harmony with the reader's experience and thus to that person a natural basis for generalization (...) I believe that it is reasonable to conclude that one of the more effective means of adding to understanding for all readers will be by approximating, through the words and illustration of our reports, the natural experiences acquired in ordinary personal involvement." (Stake, 1978: 5)

The findings presented in this research add to the knowledge of international development practitioners of performance management and accountability in the public sector of developing countries. One of the main problems linked to managerial approaches to social accountability is that whenever their operationalization does not yield the expected results, it is often considered that improvements could be made through better implementation, more transparency and more complex, accurate, and thorough performance measurement systems. In other words, instead of questioning the validity of the model and its underlying assumptions, it is often advised to provide more of the same, thus perpetuating misconceptions. However, choosing between one of the two options – either persevering in the same direction or changing direction and revising the underlying assumption – is not an easy task, as very often programme implementation could indeed be made better. It is hoped that this study will help development practitioners decide between questioning implementation and questioning design, thereby adopting different development practices motivated by a different understanding of the contribution of quantified performance indicators to social accountability.

3. Organisation of the argumentation

3.1. Step 1: Describing managerial social accountability.

The goal of this first step, corresponding to chapter II, is to provide a detailed account of what managerial social accountability is, of which the CBMES initiative is a representative example. It builds on the concepts of ‘managerial accountability’ and ‘social accountability’ already existing in the literature, and details how managerial social accountability has emerged within the more general ‘performance movement’. This work rests on the analysis of two sets of documents: OECD and World Bank documents dealing with good governance, social accountability, public management and result-oriented management on the one hand, and the academic literature on management and public administration – particularly on accountability, performance measurement and managerialism in the public sector – on the other hand.

Before introducing managerial social accountability, ‘managerialism’ is introduced, and more particularly one of its core characteristics: the use of quantified performance measurement for management purposes. Chapter II argues that managerialist practices have permeated the aid sector and shows, through examples, how they have done so both in development agencies and in the public sectors of developing countries. Finally, the concepts of ‘accountability’ and ‘social

accountability' are introduced and discussed to prepare for the identification and definition of a particular approach to social accountability which has emerged, profoundly imprinted by managerial principles. This managerial approach to social accountability has led to the emergence of 'managerial social accountability', in which quantified performance measurements should play a central role as a vehicle of social accountability between people at the grassroots and the public service, from the local civil servant to the highest-ranking public official, and finally from the local to the national level. This particular understanding of social accountability rests on a limited set of assumptions which, together, define what is expected from management systems based on these premises.

Chapter III subsequently builds on the notion of managerial social accountability to introduce what is called in this paper 'Performance-based Management and Accountability Systems' (PMAS). The notion of 'system' is introduced and developed to underline the existence of artificial boundaries between what is part of the system (management and accountability tools specifically designed to improve social accountability and subsequently the effectiveness and efficiency of the public service), and what is not (the complex social mechanisms which drive the society or community in which the systems of managerial social accountability are being introduced). Introducing PMAS as a generic term for various forms of performance-based management practices is necessary to identify the main limitation shared by all these forms, of which the CBMES is a representative example. The main limitation is, it is argued, the overly simplistic theory of change which, according to the proponents of these practices, links the introduction of these systems to the expected outcomes of improved performance and accountability. Along with the definition of PMAS, a detailed account of the theoretical processes of production and utilisation of performance measurements is provided, and the main goals and functions of PMAS as identified in the literature are presented. Finally, based on these main functions, various implicit assumptions which accompany the theoretical justification of PMAS are revealed, as the first step in our attempt to explain the disjuncture between the expected outcomes (intended effects) of PMAS and their actual, observable effects.

3.2. Step 2: Outside the 'systems' of performance-based management and accountability

The purpose of this step, corresponding to chapter IV, is to make evident that what is outside the system of performance-based management and accountability cannot be neglected if one hopes

to properly understand and anticipate the consequences of such systems, and if ones hope to reduce the disjuncture between the 'ideal worlds' of development practitioners and our knowledge of the way societies really work.

Following the introduction of Performance-based Management and Accountability Systems (PMAS) and the identification of the managerial principles which underpin them, the second step of our argumentation consists of reviewing the many limitations of PMAS identified in the literature. This part rests essentially on a literature review of existing research in the fields of public management, political science and management sciences. These limitations roughly fit into two categories: limitations linked to the assumed *nature* of performance measurement, and limitations linked to the intended effects of performance-based management and accountability systems on organisations. The latter are of course, to some extent, link to the former and clearly based on the fact that the nature of PMAS is predominantly social and therefore more complex than initially assumed. The first category of limitations stems from the fact that performance measurement is implicitly considered as *objective* and *neutral*, meaning that measuring performance is considered a mere technical act whose purpose is to reveal the truth as it is "out there." Performance measurements are therefore reified, and assumed to be meaningful without preliminary agreement, interpretation or discussion, and consequently do not contain any bias. The second category of limitations, regarding the effects of PMAS, is linked to the fact that proponents of these systems tend to consider them as mere tools at the service of managers and decision-makers, neglecting any of their potentially powerful 'side effects'.

Chapter IV provides a detailed account of these different aspects, and subsequently introduces the framework which will be used to explain how the social mechanisms unfold to constrain and at the same time enable the work of the community monitors of the CBMES initiative. This framework is adapted from Vakkuri and Meklin (2006), based on the *Structurational Model of Technology* introduced in Orlikowski (1992). The model is based on the dynamic interaction between organizational structures (or institutional properties) and agents. It rests on the central hypothesis that agents' actions are limited and constrained by existing structures within this organisation; structures which in turn are slowly modified by the actions of the agents. 'Institutional properties' refers to the three fundamental elements at the core of every social interaction: *meaning*, *power* and *norms*. These three fundamental elements, while difficult to separate in practice, are nevertheless important from an analytical point of view to

better account for the social mechanisms which underpin human action and interactions within organisations and society at large.

3.3. Step 3: Lessons from the CBMES initiative

The last step of the argumentation is the analysis of the CBMES case study (chapters V and VI). It consists of applying the aforementioned framework to analyse the data collected during fieldwork in the Iganga District in Uganda.

As mentioned in section 2.1, the research question “*What are the effects of the promotion and implementation by donors of performance-based management systems on the accountability of local government officials, and how can these be explained?*” has two distinct but complementary aspects: the first aspect focuses on how the performance-based management systems operate at the community level and for what reasons, while the second focuses rather on the contribution of such systems to the accountability of government organisations as a whole, within the wider context of the official and formal system of accountability mechanisms operating in Uganda. These two aspects are fundamental to understanding how managerial approaches to social accountability contribute to improving the accountability of governmental officials. The first section of chapter V therefore presents the various institutions contributing to public accountability in Uganda, in order to provide the basis for understanding how the CBMES can fit into the wider framework of nation-wide accountability institutions.

The second section of chapter V introduces in detail the CBMES initiative, as well as the analytical approach which is used to process the collected data. All the necessary data have been collected to build up a detailed picture of what the CBMES initiative is, how it was designed and the intentions of those who designed it. This part of the research rests on document analysis, interviews with different actors involved in the CBMES initiative, and semi-structured interviews with actors who have observed the process (UDN representatives in the head office in Kampala and in the districts, as well as other NGO and government representatives).

Additional data have been collected to account for the CBMES results *in practice*, which is the focus of chapter VI. In addition to describing the effects of the implementation of the CBMES initiative in practice, the research aims at understanding how the relationships between community monitors and the other stakeholders evolve all along the monitoring process. More specifically, each step of the monitoring process has been followed and observed in detail. A group of community monitors in the Buyanga sub-county in the Iganga district has been followed

over a period of two years in order to observe all the different stages of the monitoring process, from the selection of what is monitored to the final stage of lobbying and advocacy. Time has been spent getting to know the selected monitors, their communities and their social situations, in order to understand how they interact with civil servants and service providers, elected local government officials, contractors and villagers at all stages of the monitoring process. During this observation process, the role played by performance data and quantified indicators in the discussions and negotiations with the different actors have been carefully followed. Participant observations have been supplemented by interviews with a wide range of community level actors, NGO staff and central and local government officials (at the sub-county, county and district levels), and by direct observation of key events such as meetings of community monitors, meetings of monitors with local government officials, and lobbying and training workshops.

Finally, what the CBMES initiative is in practice is compared with the managerial model of social accountability introduced in chapter III. Any identified 'disjuncture' (Lewis and Mosse, 2006: 2) is investigated in order to identify the social mechanisms which are likely to account for it. Although the research does not start with any explicit hypothesis to test, it runs along two main lines of inquiry: 1) the selection process of the activities to monitor, and 2) the process of building a convincing account to support community monitors claims and the use of quantified performance data in this account. These two lines of inquiry are further defined in chapter V, and structure the description and analysis of what the CBMES initiative is in practice. The data collected from the case study is finally analysed in chapter VI, using the framework introduced in chapter V.

4. Contribution of the research and summary of key findings

The main results of this research are the following: first, the research identifies and introduces the original concept of 'managerial social accountability' and provides a complete definition of the term, building on existing research on managerialism, managerial accountability and social accountability. It therefore contributes to the literature on managerialism (public management) and social accountability in developing countries (development studies).

Second, the research develops and operationalizes the *Structurational model of performance measurement* (Vakkuri and Meklin, 2006), thus contributing to current research in public management.

Third, the research identifies and conceptualizes Performance Management and Accountability Systems. It provides important clarifications regarding the main goals of PMAS and the sub-functions through which these main goals are expected to be met. It also introduces the original notion of 'implicit assumptions' which are central to understanding how the sub-functions identified are supposed to operate. Implicit assumptions for a set of eight sub-functions identified in the literature on public management are provided.

Finally, the research provides original insights into the effects of the implementation of performance-based management systems on the accountability of civil servants in developing countries. It also provides detailed explanations as to why such effects are observed, adding to the existing knowledge of how and through which social mechanisms PMAS operates. Three main original findings emerge:

First, as community monitors progressively carve out the space required for their activities, they enter in an implicit agreement with government officials at the local level. This implicit agreement *de facto* transforms the community monitors into assistants of government officials. Through this agreement, community monitors get access to certain information and to certain officials, and can monitor the work of teachers, health care workers or contractors. The acknowledgement they receive from government officials contributes to building their legitimacy among the local communities. However, this support stops when community monitors get too close to monitoring the work of these government officials themselves. This implicit agreement therefore provides them with the space required to operate, but at the same time constrains them and prevents them from monitoring fund management and corruption at the district level.

Second, some sort of quantified performance indicators were used in the first years of operations of the CBO. However, these 'indicators' convey a meaning which differs significantly from the managerial understanding. 'Indicators' progressively evolve towards the vernacular meaning of "*something that physically shows the quality of the work or service*". 'Performance indicators' therefore designates the physical aspects of the school, health centre or infrastructure which point towards poor or high quality work or service. With time, these performance indicators progressively become less important in the monitoring process as the activities of the community monitors drift further away from monitoring managerial performance and towards case-by-case problem solving and activities of redress. This drift is explained by the need of the community monitors to gain legitimacy and develop their identity within the local community. They have grown important within the local communities for solving issues between users and

schools and health centre employees, or for intervening when contractors do “shoddy work.” These issues are seen as the most pressing issues by members of the local communities, and therefore community monitors become known and important when they start contributing to solving these issues. Community monitors intervene when local community members identify problems, and solve them through negotiation and discussion and, if necessary, by bringing in local government officials who can enforce sanctions. The need for performance data in the managerial sense being very low or non-existent, the use of performance indicators disappears, replaced by more useful pieces of evidence such as photos and individual testimonies.

The research therefore provides detailed insights into the process through which community-based monitoring unfolds, and how quantified performance measurement are adapted and modified in the process. It contributes to filling the gaps identified in the literature in public management and development studies.

Chapter II - THE EMERGENCE OF MANAGERIAL SOCIAL ACCOUNTABILITY

The use of performance-based management and accountability practices of various sorts in development agencies and donor-led public sector reforms in developing countries has gained prominence in the last fifteen years. This trend is part of a more general 'performance movement', and is central to a growing managerial ideology usually referred to as 'managerialism'. The purpose of chapter II is to progressively introduce the notion of 'managerial social accountability', which has eventually become a corner-stone of development strategies promoted by donors and international development institutions. It will do so by building on the literature on managerialism, managerial accountability and social accountability and will pave the way to the definition of 'Performance Based Management and Accountability System' provided in chapter III. This definition will subsequently enable a comprehensive analysis of the main limitations of these systems and justify the study of the CBMES initiative.

Chapter II is organized as follows: the first section introduces the term 'managerialism' as a contemporary ideology which emerged in the 20th century. This ideology and its various trends have framed many of the current fashions and management practices, including the use of performance-based management practices in the aid sector.

The second section provides a general overview and various examples of how this performance movement has manifested itself in the aid sector. A review is proposed of the recent trends within national development agencies and international organisations, within the framework of the so-called 'holistic' approaches to development and, finally, in the public sector reforms of developing countries.

The third section focuses on the concept of 'accountability' and introduces the particular type of accountability which is central to this research: 'managerial social accountability.' It retraces its evolution from social audit to social accountability, before introducing how social accountability has been modified and interpreted within the managerial approach. At the end of this section a managerial model of social accountability is introduced.

1. Introducing managerialism

The term 'managerialism' is often used to refer to the technocratic and management-oriented ideology on which the current economic, social and political order is allegedly based. Managerialism took root in the beginning of the 20th century with the emergence of 'management' as a field of knowledge and know-how, as an academic discipline, and with the rise of 'managers' as a class of prominent actors in private and public organisations (Hoopes, 2003). Managerialism rests on the idea that the new class of 'managers' are the leaders of today's organisations, and are the masters of techniques and tools of management which can be used interchangeably in any type of organisation, whether public or private, in any social context or industry.

While managerialism can refer to slightly different trends and fashions within the field of public administration (Pollitt, 1998), three main distinctive and consensual characteristics have emerged: 1) the understanding of public sector activity as a production process transforming inputs into outputs and outcomes – public services such as education or health care – and the importance given to improving effectiveness and efficiency⁸ to the detriment of other values; 2) the faith in the role and expertise of the manager and in tools and techniques of management to improve efficiency and effectiveness; and 3) the necessity of bringing public services and their managers closer to the people through devolution, and giving leeway to managers in order to allow them to innovate so as to be more efficient.

Managerialism rests firstly on the idea that public sector activity consists of transforming inputs (essentially tax payers' money) into outputs and outcomes, and that managers play a prominent part in achieving high levels of efficiency (the ratio of outputs over inputs) and effectiveness (the ratio of outcomes over inputs). Part of the managerialist ethos rests on the idea that achieving ever-higher levels of efficiency and effectiveness should be the sole value guiding the actions and decisions of these managers. This approach perpetuates the dominant and traditional view⁹ of public administration which, in its most stark form, "*holds that public agencies exist only to carry out programs and policies established by the legislative and executive branches of government, and to do so with maximum efficiency*" (Edwards, 1998:554). Managerialism

⁸ 'Outputs' refers to the immediate production of services (for example educating or healing people), which will lead to 'outcomes' in the long term (higher levels of education and higher life expectancy) via a 'theory of change', a chain of causes and consequences which is supposed to link outputs to outcomes. 'Efficiency' is then defined as the ratio of outputs over inputs and 'effectiveness' as the ratio of outcomes over inputs.

⁹ This traditional view developed following the famous 1887 essay by Woodrow Wilson, *The Study of Administration*, which many observers consider to be one of the first studies of public administration practices.

therefore considers, in the wake of the “old” public administration tradition, that policy-making and policy administration are distinct by nature – policy-making being ‘political’ whereas policy administration is ‘technical’ - and should clearly be separated: questions of values such as equity and fairness should be dealt with by policy makers, whereas public service bureaucrats or managers should focus on implementing policies *as efficiently as possible*, without being concerned by other considerations such as equity and fairness.

Managerialism is also underpinned by a faith in tools and techniques of management, the mastery of which gives the manager a particular expertise in management. This particular expertise can be applied to any type of organisation, public or private, in order to improve its efficiency and effectiveness. The most common tools and techniques are arguably strategic planning, performance-based budgeting, performance measurement and management and performance-based pay. This approach, according to many observers of public administration (see for example Edwards, 1998: 562-63; Pollitt, 1993), developed in the wake of the early 1900s ‘scientific management’ of Frederick Winslow Taylor. His work focused on increasing worker efficiency through careful scientific study and measurement of the various aspects of work practices, and was motivated by a moral belief – still present in the managerial approach to public administration – in scientific techniques as tools for creating a better society.

In addition to the pro-efficiency and pro-technology orientations aforementioned, some observers argue that managerialism gives more leeway to public managers so as to allow them to innovate and to privilege performance-based rather than procedure-based control of organizational activities: managerialism “*seek[s] to shift public agencies from an allegiance to the bureaucratic (hierarchy and control) paradigm to an acceptance of a post bureaucratic (innovation and support) paradigm*” (Dixon *et al.*, 1998:170). Whereas earlier forms of managerialism, which arose in the wake of Taylor’s scientific management, relied essentially on proper division of work and adhesion to carefully and scientifically devised work processes, thus leading to a different understanding of managerialism¹⁰, the necessity to give more leeway to public managers has become a dominant feature of managerialism with the rise of the so-called ‘New Public Management’ (NPM). The NPM was developed in the ‘70s and ‘80s as a particular type of managerialism. It clearly underlines the need to let managers manage, and for two reasons: in order to achieve the best possible performance, and in order to be more citizen-oriented

¹⁰ See for example Edwards, 1998, which considers “*Managerialism as Not Leadership*”, highlighting that managers are essentially risk-adverse and reluctant to change, and tend to “focus excessively on controlling the behaviour of their subordinates through rules and procedures embedded in the structures of their organisations” (Edwards, 1998:557).

(Osborne and Gaebler, 1992; Hood, 1991). Although these two reasons partially overlap, a slight difference should be mentioned. In the mainstream managerial logic, freedom to manage is considered a better way to achieve higher performance, as defined by the manager's hierarchy. According to the NPM logic, freedom to manage is considered, in addition, as a means to bring service providers closer to the citizens/customers (through devolution) and to better satisfy their needs; in other words, it ensures that performance is defined *according to the citizen/customers' needs* and not unilaterally by the manager's hierarchy.¹¹ This approach has led to a wave of devolution of responsibility and authority in the public sectors of many OECD and developing countries.

Words ending in '-ism' often carry a negative connotation, and authors mentioning managerialism do it in order to criticise whatever this term refers to. For example, Denhardt (1993) equates managerialism with the *careless* importation into public organisations of business management practices designed to increase efficiency and profit. Dixon *et al.*, (1998:164) sees managerialism as "*the private sector 'solution' to the public sector 'problem'*" of inefficiency, which consists of *uncritically* introducing and using management practices from the private sector in the public sector, which is allegedly inefficient. As Gulrajani (2011) puts it:

"Managerialism is premised on the inherent inadequacies of traditional public administration and advocates the insertion of business logics into public affairs. A characteristic feature of managerialism is thus a relatively **uncritical** [my emphasis] acceptance of corporate management in all administrative contexts."

Per se, some of the practices referred to here as typical of managerialism probably have had and still have a positive influence on the efficiency and effectiveness of public administrations of modern economies, although these are outside the scope of this paper. However, like any ideology, it becomes dangerous whenever it is applied uncritically and without any precautions, in any situation and context. It is therefore important to distinguish the set of practices and beliefs underpinning managerialism from their uncritical use. In this paper, managerialism refers to the latter: the uncritical use of management tools, the social consequences of which are oversimplified, if not neglected. This means that it is not the practices themselves which are criticised in this paper – some performance-based practices can undoubtedly be useful tools under certain circumstances – but rather their generalisation and use without proper consideration of the complex social mechanisms which determine *how* these practices will

¹¹ See for example Osborne and Gaebler, 1992, chapters 2 "Community-owned government: empowering rather than serving" and 6 "Customer-driven government: meeting the needs of the customer, not the bureaucracy."

actually change the organisations in which they are introduced. The present research aims to highlight some of the complex social phenomena triggered by the use of these practices.

2. Performance-based management practices in the aid sector

In the aid sector, two different but related managerial trends can be distinguished: the introduction and use of performance-based management practices *within* development agencies themselves, in order to improve development projects and programme management (sub-section 2.1); and the use of performance-based management and monitoring frameworks as coordination and accountability mechanisms between the governments of developing countries and development agencies, within the framework of comprehensive development approaches¹² (sub-section 2.2). This pressure to develop performance-based frameworks for managing general budget support and sector-wide approaches in developing countries has ultimately translated into performance-oriented reforms of the public sector in these countries (sub-section 2.3).

2.1. Performance-based management practices within development institutions

Towards the end of the '80s and beginning of the '90s, the impact of development aid on the economic growth of developing countries has been widely criticized (Mosley et al., 1987 et 1992; Boone, 1995, 1996). In the wake of the reforms undertaken by some OECD countries in the name of the NPM, national aid agencies, IFIs and multinational organisations have been under increasing pressure to be “productive” and show tangible proof of their effectiveness. This trend has led an increasing number of them to implement some sort of performance-based management practices at different organizational levels (the project level, country level or corporate level) for budget and activity planning and monitoring, thus generalising the use of logical frameworks in use at the project level since the '70s. This section aims to provide the reader with a few (necessarily limited) examples that exemplify this trend. A more detailed analysis is provided in Annex 11, a summary of which is presented here.

USAID, the American aid agency, was the first national development agency to implement a result-based management framework in 1994, following the US Government Results and

¹² “Comprehensive development approaches” refers to approaches which integrate social issues and poverty reduction policies with financial and institutional issues, as opposed to programmes or projects which aim to address only one particular issue.

Performance Act of 1993. This act requires all U.S. agencies to focus their programmes on the achievement of intended results.

In 2005, the Government of Canada introduced a new *Management, Resources and Results Structure* (MRSS, 2005) aiming at developing a “government wide approach to planning and managing the relationship between resource expenditures and results”.¹³ As a direct result of these changes, the Canadian International Development Agency (CIDA) introduced a revised Result-Based Management policy in 2008¹⁴ in order to make CIDA more accountable to its different stakeholders.

In the United Kingdom, an extensive system of performance-based management in public services was introduced by the New Labour government in 1998 (Hood, 2006), based on *Public Service Agreements*. The system was terminated by the new coalition government in 2010, but the new Development Secretary, Andrew Mitchell announced in June 2010 the creation of a new independent aid control agency, emphasizing the renewed necessity for DFID to focus on results and outcomes and to be more accountable worldwide.¹⁵

The United Nations officially introduced Result-Based Management in 2001¹⁶. However, a few agencies such as United Nations Development Programme introduced it as early as 1999. In 2010, the 64th General Assembly stressed again the importance of performance-based management and accountability, defined as “achieving objectives and high-quality results in a timely and cost-effective manner”, as well as conducting “truthful, objective, accurate and timely reporting on performance results”¹⁷.

In the European Union, the Council invited EuropeAid - the European body in charge of implementing the Commission’s external aid instruments - to strengthen monitoring, evaluation and transparency in 1999. Following this recommendation, EuropeAid implemented a Results-

¹³ Web site of the Treasury Board of Canada Secretariat: http://www.tbs-sct.gc.ca/rma/mrrs-sgrrr_e.asp - last access March 2013.

¹⁴ <http://www.acdi-cida.gc.ca/acdi-cida/acdi-cida.nsf/eng/ANN-102084042-GVJ> (last access March 2013).

¹⁵ Speech on DFID’s web site (November 2010). Part of the speech can now be found on The Guardian website: <http://www.guardian.co.uk/katine/katine-chronicles-blog/2010/jun/03/mitchell-aid-watchdog> (last access on March 2013)

¹⁶ Resolution 55/231 by the General Assembly.

¹⁷ <http://www.un.org/News/Press/docs/2010/ga10931.doc.htm> (last access March 2013).

Oriented Monitoring system, which was officially launched in January 2002 after a preliminary test period.¹⁸

Many others development agencies, such as the Australian (AusAid), Danish (DANIDA), Swedish (SIDA) and Japanese development agencies (JICA), as well as GTZ and KfW (the German development agencies now merged into GIZ), also introduced performance-based management practices in the late '90s and early 2000s. This trend towards such management practices has not faded away in recent years, echoing the international commitment of the 2005 Paris Declaration on Aid Effectiveness to Managing for Development Results.

The examples provided here show the extent to which the 'performance movement' has reached development organisations, and indicate that most development agencies have embraced some sort of performance-based management, at least on paper. The next section presents the use of performance-based management practices as a means of coordination between developing countries and development agencies in order to manage holistic or comprehensive approaches to development.

2.2. Performance-based management frameworks and holistic approaches to development

In the 1990s, practices of development aid which favoured project implementation through non-state organisations such as private firms, NGOs or community groups were widely accused of creating a structure of public service provision parallel to the state structure. In addition, the proliferation of independent projects and programmes made it extremely difficult for the governments of developing countries to develop comprehensive and coherent development policies and to face all the requirements of donors in terms of control and accountability. As a consequence, it was argued that such practices weakened the legitimacy of the state and hampered its development into a fully-functional state, and development actors progressively realised that more holistic approaches were necessary to allow for better harmonisation of donor procedures, accountability requirements and government control. This has led to scaling up general budget supports or sector-wide approaches, and the use of performance indicators as a tool to monitor and control these new mechanisms of aid. This tendency was further amplified by the failure of the World Bank's structural adjustment programmes and the Bank's subsequent

¹⁸ The European Commission has required that EuropeAid used the logical framework approach since 1993, providing a logical framework matrix spelling out a hierarchy of inputs / outputs / outcomes represented by "Objectively Verifiable Indicators" which are directly use in the Result-Oriented Monitoring system (UE, 2009).

shift towards a Comprehensive Development Framework¹⁹ (Pender, 2001) integrating social issues and poverty reduction policies with financial and institutional issues.

The 'Poverty Reduction Strategy' (PRS)²⁰ approach supported by the World Bank and the IMF can be seen as the cornerstone of this new approach to development aid. Developing countries which want to access to World Bank concessional lending or debt relief²¹ are asked to prepare a Poverty Reduction Strategy Paper (PRSP) describing "*the macroeconomic, structural and social policies and programmes that a country will pursue over several years to promote broad-based growth and reduce poverty, as well as external financing needs and the associated sources of financing*"²². These policies often explicitly aim to contribute to achieving the Millennium Development Goals (Bezemer and Eggen, 2008), which are thus seen as the ultimate purpose of contemporary socioeconomic development. With the development of PRSPs, increasing attention has been paid to monitoring and evaluation of development policies via performance targets and indicators, which are now central elements of second and third generation PRSPs. PRSPs must specify which indicators will be used to measure the outcomes of poverty reduction policies (the ultimate outcomes often being the Millennium Development Goals), as well as the corresponding targets of these development policies. Progress towards the targets should be evaluated on a regular basis, based on performance data produced by the statistical apparatus of the partner country.

This new trend has culminated in the Paris Declaration on Aid Effectiveness of 2005 and its 'Management for Development Result' (MfDR) approach, which rests on the principles of *ownership, alignment* and *harmonisation*. 'Partner countries'²³ are expected to design their own development policies according to their national priorities, based on a consultative process integrating civil society representatives as well as various political bodies (*ownership*). Donors should then align their financial support, development projects and programmes to these development policies, and use control and monitoring procedures of partner countries as much as possible (*alignment*). Complementarily, donors should coordinate themselves, harmonise their

¹⁹ The Comprehensive Development Approach consists of considering all the aspects of development (both social and economic) thus emphasising the importance of pro-poor policies, as opposed to structural adjustment programmes which focused on economic issues and on the correct functioning of the market.

²⁰ Following the CDF approach, a more operational version - the Poverty Reduction Strategy (PRS) approach - was initiated by the WB and IMF in 1999.

²¹ Under the Heavily Indebted Poor Countries (HIPC) Initiative of the IMF.

²² Poverty Reduction Strategy Paper factsheet, IMF, April 2008.

²³ 'Partner country' is the denomination used in the Paris Declaration of Aid Effectiveness to refer to developing countries which receive development aid. This denomination will be used all across the present section to respect the tone of the official discourse.

activities and procedures and increase their use of sector-wide approaches and programme or budget support (*harmonisation*) so as not to overburden partner countries' administrations. In return, partner countries must commit to strengthening their capacity to manage and control public finance, national procurement and control systems. Finally, both donors and partner countries must commit to *Managing for Result*, i.e. "*managing and implementing aid in a way that focuses on the desired results and uses information to improve decision-making*" (OECD, 2005:7). For this purpose, partner countries must "*endeavour to establish results-oriented reporting and assessment frameworks that monitor progress against key dimensions of the national and sector development strategies; (...) these frameworks should track a manageable number of indicators for which data are cost-effectively available.*" (OECD, 2005:8)

2.3. Towards the reform of the public sector of developing countries

The emergence of holistic approaches to development have subsequently led national and international development agencies to ask²⁴ partner countries, in the name of 'good governance', to reform their public service and further develop control and accountability mechanisms through the adoption of performance-based budgeting, monitoring and management practices. This consists essentially of devising monitoring and evaluation frameworks integrating performance targets and indicators for the countries' various public organisations and policies. Progress towards the targets is to be assessed on a regular basis through performance indicators, integrated within official and institutionalised Monitoring and Evaluation (M&E) frameworks. The various targets of the different public organisations should then be disaggregated between the different departments of each organisation. If pushed at its extreme, each department's targets should then be decomposed between the different units within the department, before being translated into individual performance target linked to clear sanctions and incentives (performance-based pay, for example). This pyramidal logic of performance then links all organizational levels, from the more general level (Millennium Development Goals) to the individual level, via intermediary levels such as national and ministerial level (national development plans or poverty reduction strategies) and organizational levels (performance target for each public organisation).

²⁴ See Craig and Porter (2003), and Anders (2005), for a critical approach to the way IFIs' 'Poverty Reduction Strategy' approach impact the power relationship between donors and the government of developing countries.

As part of this new approach to development, performance-based management practices play a prominent role and are seen as a means to improve the capacity of a government to translate its development policies into greater poverty reduction (Hauge, 2001). Better efficiency and effectiveness is achieved through better policy management (improved planning and budgeting practices), improved learning from experience, more transparency and stronger civil society involvement (improved accountability). This last element, 'accountability', has been the subject of growing interest from development organisations, and is studied in more detail in section 4.

Uganda, where the case study of this research is based, can be seen as a case in point. The country has engaged since the '90s in a succession of performance-oriented reforms which are perfect examples of the trend mentioned here. The Ugandan case is studied in detail in chapters V and VI of this paper.

3. The rise of a managerial understanding of social accountability

In the aid sector, a particular form of accountability – social accountability - has been high on the agenda. Development agencies and institutions are increasingly relying on the promotion of 'good governance' and on the development of popular control over government services and activities to improve the performance of the public-sector in developing countries. Performance-based management, seen as an important tool to improve accountability, has been put forward as the solution to fostering social accountability. Consequently, a tendency towards what can be labelled "the managerialisation of social accountability" has emerged. This section is dedicated to the analysis of this process of managerialisation of social accountability, and provides the necessary conceptual basis for identifying and understanding the social mechanisms underpinning the operationalization of performance-based measurement systems aiming at promoting social accountability. Sub-section 1 defines accountability and provides a literature review on the theme. Sub-section 2 narrows down the focus to social accountability and inscribes it in the older and more general trend of social audits. Finally, sub-section 3 describes the managerialisation of social accountability.

3.1. Defining accountability

'Accountability' is probably one of the main contemporary buzzwords of 'public administration', side by side with concepts like 'good governance', 'performance' and 'effectiveness'. Improving

accountability is regularly cited as a way to improve efficiency and effectiveness in the public service (the “*promise of performance*”, Dubnick, 2005). New meanings are regularly added to the original concept, making it a “*cameleon-like concept*” (Mulgan, 2000). This fame, however, comes at the price of clarity. ‘Accountability’ on its own does not mean much anymore and is most often - if not always - used with one of dozens of qualifiers.²⁵ Mulgan (1997, 2000) suggests that the term ‘accountability’, which initially only referred to external forms of punctual control consisting of calling someone to account for his or her actions, has progressively been extended to *all* forms of control mechanisms within and between organisations:

“[accountability] has been applied to internal aspects of official behaviour, beyond the external focus implied by being called to account; to institutions that control official behaviour other than through calling officials to account; to means of making officials responsive to public wishes other than through calling them to account; and to democratic dialogue between citizens where no one is being called to account.” (Mulgan, 2000)

Beyond this fuzziness, there are, however, a few elements which might help define and clarify accountability and will be important for structuring the current research. The academic literature (see for example Stewart, 1984; Sinclair, 1995; Mulgan, 1997, 2000; Goetz and Jenkins, 2001; Bovens, 2005) has identified three broad types of accountability that public sector managers have to face: *accountability towards elected representatives* (political or parliamentary accountability); *direct accountability to the public* through various institutional mechanisms (public, social or societal accountability), and *accountability of subordinates to their superiors within public organisations*, labelled administrative, managerial, hierarchical or bureaucratic accountability. It is, generally speaking, this last type of accountability which is mainly supported by performance-based management practices.

The main literature in public administration and political science usually distinguishes *horizontal* from *vertical* accountability (Bovens, 2005). Horizontal accountability refers to the systems of checks and balances within the framework of governmental institutions. This type of accountability is exerted by ombudsman, corruption control agencies, parliamentary commissions, administrative courts and the like, which ensure that due administrative process is followed in governmental activities. Vertical accountability designates mechanisms such as elections, by which citizens control governments. Most of the reforms of the public sectors which

²⁵ These qualifiers of accountability include: political or parliamentary, managerial, programme, process, financial, public, professional and personal (Sinclair, 1995); hierarchical, organizational, administrative and legal (Bovens, 1995); diagonal and hybrid (Goetz and Jenkins, 2001); relational and procedural (Tilly, 2009); social, societal, horizontal, vertical and market.

have taken place in developing countries have aimed at improving accountability mechanisms in order to “*make services work for the poor*”, as the 2004 World Development Report puts it (World Bank, 2003). At the heart of these reforms lies the implicit assumption that public services can be made more effective if there are enough checks and balances exerted by independent agencies and bodies within the state apparatus to guarantee that public and aid money will be properly spent. In order to work efficiently, these independent agencies and bodies need information on the performance of public organisations, information which can – or even should – take the shape of performance indicators. The ‘ideal situation’ would then consist of having service providers and policy makers regularly controlled and monitored, based on the performance they achieve, by audit bodies or watchdog organisations which ultimately report to parliamentary committees, the media and the public at large.

In addition to these classifications of the different types of accountability, attempts have been made to define the core meaning of ‘accountability’. Stewart (1984) suggests that the accountability relationship links someone who has to account for his or her actions to someone who has the authority to hold this person to account and assess the account given. Bovens (2005) defines accountability as referring to a specific set of relationships between an *accountor* and an *accountee* or an *accountee forum*²⁶: in an accountability relationship, the accountor must feel obliged - formally or informally - to provide information about his or her actions; information which can subsequently prompt the accountee or accountee forum to interrogate further the accountor and can eventually lead to sanctions if necessary. At the heart of the public accountability relationship, two different parts are traditionally distinguished: *answerability*, “*the obligation of public officials to inform about and to explain what they are doing*”, and *enforceability*, “*the capacity of accounting agencies to impose sanctions on power holders who have violated their public duties*” (Schedler, 1999: 14).²⁷ Answerability is linked to the availability of data describing, representing or translating the actions of the accountor in a language understandable by the accountee forum. Enforceability refers to the ability of the accountee forum to actually judge and take action against the accountor, based on the available data. Understanding the social mechanisms which underpin answerability and enforceability is of prime importance to understand how accountability works and how it can contribute to improving

²⁶ Other similar descriptions of the accountability relationship exist, which differ only in the terminology used. Stewart (1984) suggests that the accountability relationship links someone who has to account for his or her actions to someone who has the authority to hold to account and assess the account given.

²⁷ For a similar and anterior formulation see Stewart (1984: 15).

public service delivery. However, these mechanisms have at best rarely been studied, the discourse on accountability being rhetorical rather than founded on evidence (Dubnick, 2005).

Among the different forms of accountability aforementioned, 'social accountability' has gained prominence in recent years, especially in the approach of Western development agencies to 'good governance'. The next sub-section introduces social accountability and its specificities.

3.2. Social audit and social accountability

The '80s and '90s saw the emergence of new forms of public engagement in the control activities of private and public organisations (social audit and social accountability mechanisms). The common element underlying social audit and social accountability in the private and public sector has been the willingness to assess the impact of organizational decisions on the wider society, and to take into account the point of view of the different stakeholders who are, to one degree or another, impacted by these decisions. This amounts to inciting private and public organisations to integrate non-economic dimensions into their decision making process, and to accept that the different stakeholders have a right to intervene, at least somewhat, in decision making processes.

The term 'social audit' was initially developed in the '70s and applied to initiatives aiming at enlarging the notion of corporate responsibility to the society at large, and at integrating social elements such as quality of life, employment and environmental preservation into the performance of public and private organisations:

"[i]n both the public and private sector arenas social audit has been about highlighting the tensions between maximizing return on investment and not violating societal trust. Moreover, social audit attempts to provide a mechanism for decision-makers to evaluate economic and social planning, facilitate popular involvement in economic decisions and identify social need as a primary criterion for resource allocation." (Owen et al., 2000: 83)

Social audit stands at odds with certain values, such as efficiency and effectiveness, as it embraces alternative values such as quality of life, environmental preservation, equity and fairness. This trend has subsequently gained popularity in the public sector and has been particularly important in the UK and the US, where radical reforms of public services took place in the '80s, strongly impacting the livelihoods of British and American citizens and thus requiring exhaustive assessments of all the consequences of these reforms. In the public sector, social audit and social accountability take on a particular shape in the sense that the activities of public

organisations are conducted *in the name of* the public at large, which gives the public a particular right to control and intervene.

Social accountability rests on the very similar idea that citizens can directly act as an accountee forum and be an important force in scrutinizing government's activities and holding government officials to account:

"[s]ocial accountability is defined as an approach toward building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organisations that participate directly or indirectly in exacting accountability. In a public sector context, social accountability refers to a broad range of actions and mechanisms that citizens, communities, independent media and civil society organisations can use to hold public officials and public servants accountable. These include, among others, participatory budgeting, public expenditure tracking, monitoring of public service delivery, investigative journalism, public commissions and citizen advisory boards." (Malena et al., 2004)

The differences between social audit and social accountability are tenuous. At first sight, it can be argued that some characteristics are clearly distinguishable between the two, but these distinctions hardly survive closer analysis. Social audit requires an auditor, who is in charge of the evaluation, and an auditee, whose social impact is audited. The auditor and the auditee can be the same actor, or can be different actors (civil society representatives or a third party hired for the audit, either by the auditee itself or by another organisation) whereas in accountability relationships the accountee and the accountant are necessarily different actors. In addition, the accountant is often supposed to provide specific information to the accountee (the relationship between the accountant and the accountee rests on the fact that the accountant feels obliged, formally or informally, to account for his or her actions to the accountee; see the definition of accountability aforementioned). A social audit, on the other hand, can be launched, in theory, without the cooperation of the auditee. However, if one contemplates the entire web of interactions surrounding the auditee or the accountant, a closer analysis makes these distinctions irrelevant. Private companies often launch social audits on their own activities in order to communicate on their good environmental or social practices. This willingness to communicate is often the result of public pressure on private companies to be more socially responsible, and social audit could be a response to this pressure. In such a situation, it can be argued that the auditee and the public are in an 'informal' accountability relationship, in which the public (acting as an accountee forum) requests information on the social practices of the auditee (which in this case is also the accountant); information is provided by a social audit carried out by an independent auditor in order to ensure the validity and reliability of the information published.

The bottom line is that a social audit is rarely launched for its own sake, and most often aims at responding to some kind of pressure, making social audit very similar to an informal accountability mechanism. The most important distinction between social accountability and social audit probably lies in the ‘enforceability’ dimension of the relationship²⁸; in a formal accountability relationship, pre-defined sanctions exist in the case the accountor failing to justify his actions, whereas a social audit does not trigger pre-defined sanctions.

Social accountability can be exacted in two ways: **indirectly**, when civil society representatives activate the operation of horizontal accountability agencies, or **directly**, when civil society representatives perform horizontal accountability functions *instead of or together with* dedicated agencies. Firstly, citizens and CSOs can contribute to activating already existing horizontal accountability mechanisms through mass mobilisation, media investigations and the use of legal mechanisms (Smulovitz and Peruzzotti, 2000), or through social audits. In democratic countries, some accountability mechanisms (usually referred to as ‘public accountability’ mechanisms or more generally as “*conventional horizontal accountability*” mechanisms) offer citizens the opportunity to express their expectations, concerns or suspicions about administrative decisions through dedicated independent bodies such as courts of justice, corruption control agencies or ombudsman. This makes these bodies a channel for **indirect** social accountability (this type of accountability mechanism is referred to as ‘societal’ accountability by Smulovitz and Peruzzotti and rests to a large extent on already existing horizontal accountability mechanisms). Secondly, citizens can also exert social accountability in a more direct way, challenging or bypassing traditional horizontal accountability institutions. This happens when citizens or CSOs directly perform functions such as audit and control “*without the intermediary of agencies or through direct involvement into these agencies, thus challenging the ‘old’ public management literature that emphasizes the insulation of bureaucracy from societal actors*” (Ackerman, 2004: 458). This emerging form of ‘co-governance’ or ‘diagonal accountability’²⁹ (Goetz and Jenkins, 2001:364) implies entrusting civil society representatives with functions which have fallen, so far, under the sole purview of appointed civil servants, of which the CBMES initiative is an example.

²⁸ As mentioned in the previous section, accountability encompasses answerability and enforceability.

²⁹ Thus called because these practices “challenge the vertical-horizontal dichotomy on which understandings of accountability have been based” and bridge the “vertical-horizontal divide” (Goetz and Jenkins, 2001:364).

3.3. The 'managerialisation' of social accountability

a) Managerial accountability

The introduction of managerialist reforms in the public sector has led to new forms of control and accountability. The combined focus on results rather than outputs and on management tools such as performance measurement and management systems, along with the necessity to give managers the leeway they need to innovate and assume their role as efficiently as they can, has led to the emergence of what can be labelled "*a managerialist approach to accountability.*" As Stone puts it "*[i]n the managerialist perspective, strategic control over and within administrative organisations, accompanied by broad delegations of authority, replaces much of the close or detailed control and correction which long characterised modern public services*" (Stone, 1995:513-15). Similarly Sinclair (1995), based on in-depth interviews with chief executives of Australian public sector organisations, suggests that whereas administrative, bureaucratic and managerial forms of accountability are sometimes construed as the same thing (all of them refer to the hierarchical link between a superior and a subordinate who is called to account for the performance of his or her duties), administrative and bureaucratic accountability are distinguished from managerial accountability, which "*focus[es] on monitoring inputs and outputs or outcomes (...), while administrative accountability is concerned with monitoring the processes by which inputs are transformed.*" (p. 226) This focus on outputs or outcomes to the detriment of processes often takes the shape of performance contracts between a principal and an agent (Stone, 1995; Sinclair, 1995), where the principal translates the objective or mission of the agent in allegedly unambiguous performance objectives. In addition, it is often considered that outcomes should be privileged over outputs as much as possible, as the former leave more managing space to the manager than the latter, which might be too constraining and limit the decision-making ability of the manager.

Together with this particular focus on outcomes comes the faith in quantified performance measurement, which manifests itself in "*the growing significance of pre-established, objective (...) criteria against which the adequacy of an agency's discharge of its responsibilities is assessed*" and the increasing importance of "*timely formal reporting of performance against pre-established objectives*" based on quantifiable performance indicators (Stone, 1995:513-15). The main idea is that the principal, in order to ensure that the agent will provide effective public services, has to resort to control and sanction mechanisms based on performance targets and

performance indicators, so as to reduce 'asymmetry of information' and ensure that the interests of the agent are in line with his or her interests. Quantified performance measurement is assumed to produce data (performance indicators) which reveal or represent performance in an *objective way* – which is to say, as it really is ("*[p]erformance measurement is the process an organisation follows to objectively measure how well its stated objectives are being met.*") Binnendijk, 2000:5) – and an *unbiased way* – that is, independently of whom is reading these performance data (Townley and Kimberly, 2005:569-70). According to this understanding of performance measurement, there is little room for subjective interpretation, and the measure shows the 'real' performance of a public organisation just as a thermometer reads the temperature.

This approach rests largely on theories of rational choice (Miller, 1994; March, 1987) and on 'managerial cybernetics' (Smith, 1995) where feedbacks make it possible to limit information asymmetries, managers make informed (evidence-based) decisions and complex organisations are kept under control via mechanisms ensuring that the interests of 'agents' are aligned with those of 'principals' through rewards and sanctions. Based on this approach, Christopher Pollitt, in 1986, described a public agency 'department of the future':

"The department of the future will have a clear set of strategic objectives. Within it each division and section will have its own objectives, more detailed, of course, but directly related to the overall strategy. Each individual manager will work to an annually renegotiated set of personal targets, performance against which will figure as an important factor in his/her superiors' decisions about merit pay increases, promotion and training. (...) A sophisticated system of activity costing will encourage keen awareness of resource use at all levels in the hierarchy. Financial responsibility will be more dispersed than has been common in central or local government in the past. 'Cost centres' will be widely used, with senior management more concerned with maintaining and developing control systems than with approving specific decisions. Personnel management responsibility will also have to be decentralized, and line management will be expected to seek those combinations of all resources which yield the best value for the taxpayer's money. All this would be underpinned by computerized information systems." (Pollitt, 1986:155)

The managerialist approach to accountability can therefore be defined by three main characteristics: 1) a focus on inputs and outcomes, 2) more leeway given to the accountor (how things are done – the process – does not matter, since what matters are the results), and 3) a relationship between the accountee and the accountor defined in terms of performance contracts, targets and indicators.

In the field of development assistance, a concrete illustration of this approach can be found in the World Bank approach to public management and public sector reforms. In its 2004 *World Development Report – Making services work for the poor*, the World Bank conceptualised the process of service delivery as a chain of accountability linking four types of actors: politicians/policymakers, organizational providers, frontline professionals and citizens/clients (World Bank, 2003:47). It considers that this process is inefficient essentially because each actor does not have clear objectives, and is not subject to clear performance control or to pressure from the citizens to fulfil his or her task properly. In order to solve this problem of inefficiency, each actor should have clearly defined roles and be linked to other actors by a compact with clear objectives, so as to align the interests of service providers and citizens.³⁰ In this example of the managerial model of accountability, the ‘ideal’ would be:

“provider organisations that have a clear vision and mission of service provision, not ones that are internally incoherent and merely process oriented. Frontline providers acting with professional autonomy and initiative, not tightly controlled automatons. And empowered citizens who demand services, not passive ‘recipients’ who are acted on.” (World Bank, 2003:52).³¹

In addition, in order to ensure that the chain of service provision which links policymakers to frontline professional functions properly, “[g]ood information on the actions of providers and the outcomes of those actions must get to the policymaker”, knowing that “just monitoring of the performance of contracts requires more and better measures.” (World Bank, 2003:95) The principal, in order to ensure that the agent will provide effective public services, has to resort to control and sanction mechanisms so as to reduce ‘asymmetry of information’ and make sure that the interests of the agent are in line with those of the principal.³² Public service reforms, in this case, consist of developing independent public agencies to collect and aggregate performance data before publishing it in performance reports, which should then be made available to other control agencies and to the Parliament in order to ease the process of horizontal accountability and make it more efficient. Performance data are therefore an indispensable medium for accountability and public sector effectiveness; they are the lifeblood of the accountability machine.³³

³⁰ “Failures to reach poor people with effective services can usually be attributed to a misalignment between the incentives facing providers and outcomes.” (World Bank, 2003: 96).

³¹ For additional elements illustrating MSA in the development field see Shah (2007) *Performance accountability and combating corruption*.

³² “Failures to reach poor people with effective services can usually be attributed to a misalignment between the incentives facing providers and outcomes.” (World Bank, 2003: 96).

³³ For additional elements see Shah (2007) *Performance accountability and combating corruption*.

b) The 'managerialisation' of social accountability in developing countries

As the previous sections have shown, the term 'accountability' refers to many different forms of accountability. For this research, a particular form of accountability, 'social accountability', is our main focus. This section now demonstrates how this particular type of accountability has undergone a process of managerialisation, particularly in developing countries.

Many of the reforms of the public sector which have taken place in developing countries during the last ten years have aimed at improving conventional vertical and horizontal mechanisms of accountability. Such an improvement is supposed to be brought about by the development of democratic mechanisms and independent control agencies in order to fight corruption and "*make service work for poor people*", as the 2004 World Development Report puts it (World Bank, 2003). At the heart of these reforms lies the implicit assumption that public services can be made more effective if there are enough checks and balances (exerted by independent agencies and bodies) within the state apparatus to guarantee that public (and aid) money will be properly spent.

These reforms, however, have rarely born fruit, and the development of diagonal accountability mechanisms and co-governance has increasingly emerged as a way to complement deficient traditional horizontal and vertical accountability mechanisms³⁴ (World Bank, 2003:58, 64; Ackerman, 2004:448-449; Goetz and Jenkins, 2001:364; Aakella and Kidambi, 2007). As a consequence, some authors suggest that a "new accountability agenda" is in the making worldwide, the first manifestations of which are "(1) a more direct role for ordinary people and their associations in demanding accountability, across (2) a more diverse set of jurisdictions, using (3) an expanded repertoire of methods, and on the basis of (4) a more exacting standard of social justice" (Goetz and Jenkins, 2005:4). Whenever reforms of tradition vertical and horizontal mechanisms can take place, the actual effectiveness of independent accountability bodies and organisations is often hampered by structural and political issues (Goetz and Jenkins, 2001:365-7; Ackerman, 2004: 447-49) which are particularly salient in developing countries. These control bodies do not have enough resources to control all public expenditures and activities, and whenever they do notice irregularities, it can be difficult for them to ensure that sanctions and

³⁴ Although this research proposal focuses on developing countries, social accountability has also emerged in developed countries (see for example Caddy *et al.*, 2007). In developed countries, the emergence of social accountability is not so much seen as a way to complement deficient traditional accountability mechanisms as a normal evolution of the structuration of social and political life, where citizens and civil society representatives want ever more involvement in public sector activities.

punishments are actually enforced. In this case, citizens – or customers – are *“usually in a better position to see what is going on than most supervisors in government hierarchies (...)when the policymaker-provider link is weak because of scarce or difficult-to-manage supervisory staff, clients may be the only ones who regularly interact with providers”* (World Bank, 2003:64). Entrusting citizens with control and monitoring powers – that is, fostering direct social accountability (**diagonal accountability**) mechanisms – is seen as a viable alternative to conventional horizontal and vertical accountability mechanisms. A good example is provided in Reinikka (2001). Using data from school surveys in Uganda, the author estimates that only 2% of public non-wage spending on education actually reached the schools in 1991. In 1995, this number had increased to 20%. The school survey was repeated in 1999, and it shows a dramatic improvement, with 90% of the spending actually transferred to schools. Reinikka explains the change as the result of a central government decision to disseminate information monthly on the transfers made through newspaper and radio, and to compel schools to post data on the funds released to them.

Whereas early initiatives of direct social accountability were not formalised, did not follow clearly defined procedures and were essentially one-off events, there has since been a call to institutionalise social accountability initiatives so as to ensure their sustainability and allow them to be scaled up. For example, Goetz and Jenkins suggest that it *“is important that citizens be given legal standing within institutions of public sector oversight, a continuous presence within the oversight agency’s work, structured access to official documentary information, including spending records, and the right to issue dissenting perspectives directly to legislative bodies”* (Goetz and Jenkins, 2001:363). Agencies such as the World Bank and the Asia Development Bank have put the development and institutionalisation of social accountability mechanisms high on their agenda (World Bank, 2003; Malena *et al.*, 2004; Ackerman, 2005; McNeil and Malena, 2010). The involvement of international financial institutions such as the World Bank and the Asian Development Bank in attempts to institutionalised diagonal accountability mechanisms has arguably favoured the emergence of a managerial approach to social accountability where the use of performance indicators and measures is at the core of social accountability processes (Radin, 2006: 214-233). This trend is part of a wider managerial approach to development, in which the tendency to rely on quantified indicators to assess performance has been increasingly prevalent (Murphy, 2008; Gulrajani, 2011: 12).

The World Bank's 2004 *World Development Report*, for example, conceptualises the problem of underdevelopment and poverty as one of inefficiency of public service delivery. In this document, it is argued that public service delivery is inefficient essentially because the "*long route of accountability*" which links citizens to frontline professionals via politicians/policymakers and organizational providers is failing. A solution to this problem is to be found in the "*short route of accountability*" which links citizens directly to frontline professionals via social accountability mechanisms,³⁵ so as to allow citizens to demand better services from government officials. This approach, in itself, only echoes what has already been mentioned as the reason for the emergence of social accountability in developing countries. What is particularly representative of the managerial approach to social accountability, however, is the overreliance on contracts or compacts and performance measurement as central elements of social accountability mechanisms. The 2004 *World Development Report* clearly suggests that in order to exert social accountability, performance information is required, since citizens need "*information about how bad their neighborhood's services are relative to others' and who is responsible for the difference.*" It therefore encourages donors to contribute to fostering social accountability by "*supporting civil society organisations that generate and use specific information about service delivery*" and "*supporting civil society organisations that show how to mobilize citizens and be a credible voice for public service provision*" (World Bank, 2003:89). Other World Bank publications (Andrews and Shah, 2005; Shah, 2005; Shah, 2007) make this plain; they clearly favour the emergence of performance-based accountability, suggesting, as an alternative to the failing "*conventional top-down, supply-side approach to public sector reform*", a more "*citizen-centred governance*" based on "*[p]erformance-based budgeting driven by a strategic agenda developed by a broad base of stakeholders*" (Shah, 2007: 186-187). Within this approach to social accountability, the different stakeholders should agree on common performance measurement and targets for each of the expenses in the budget through a "*community-based strategic planning process*", and be engaged in contracts or compacts including performance indicators and targets which would legally, socially and politically bind the different stakeholders. The specified performance indicators and targets should subsequently allow for collective monitoring and controlling of public expenses (Shah, 2007: 113-118 and 186-187). In this process, performance measurements and indicators are considered essential tools to neutrally and objectively reveal the performance of the public sector and make it 'readable' by all the stakeholders.

³⁵ Although the 2004 World Development Report does not use this term.

c) Defining managerial social accountability

Based on the previous definitions and analysis, managerial social accountability can be defined as follows:

Managerial social accountability rests on the central idea that **performance measurements** should be at the heart of reforms aimed at improving **direct social accountability (diagonal accountability)** to the principal (the public), who needs performance data to control the activities of the agent (civil servants and managers in public organisations) and demand better services. This approach implicitly assumes that relationships based on contracts and quantified performance indicators and targets can overcome patronage, clientelism and corruption and make civil servants, and more generally public services, more accountable to the citizens. **Performance measures are implicitly seen as unchallenged pieces of evidence (objective and neutral)** supposed to have a power of persuasion strong enough to overcome other forms of incentives and motivate civil servants to act in the interest of the principal (the public). It also strongly promotes civil society participation in budget and budget-monitoring processes, which are supposed to rely on clearly-identified performance indicators and related expenditures.



Figure 2 – The model of managerial social accountability

Managerial social accountability therefore rests on the following three core principles: 1) direct involvement of the beneficiaries of public services in the accountability process of civil servants will lead to better service quality (participation principle); 2) to make this direct accountability relationship possible, quantified performance indicators, measurements and targets relating to outcomes must be developed (quantification principle); and 3) transparency and the dissemination of performance data is required (transparency principle).

4. Conclusion

This chapter has introduced a set of important concepts which lie at the core of this research. 'Managerialism', 'accountability', 'managerial accountability' and 'managerial social

accountability' have successively been introduced. It has also been shown to what extent performance-based management practices have permeated the aid sector, and how managerial social accountability has progressively emerged as a corner stone of development strategies promoted by donors and international development institutions.

Managerialism has developed gradually throughout the 20th century, together with the appearance of a new class of prominent actors within private and public organisations. Despite its variances and different trends, managerialism in the field of public administration has three main distinctive characteristics: the understanding of public sector activity as a production process transforming inputs into outputs and outcomes, and the importance given to improving effectiveness and efficiency to the detriment of other values; the faith in the role and expertise of the manager, and in tools and techniques of management to improve efficiency and effectiveness; and finally, the necessity of bringing public services and their managers closer to the people through devolution, and of giving leeway to managers in order to allow them to innovate so as to be more efficient.

Together with managerialism has emerged a particular form of accountability, 'managerial accountability'. Accountability can be defined as referring to a specific set of relationships between an accountor and an accountee or accountee forum. There are two important dimensions to this set of relationships: answerability and enforceability. Answerability refers to the link between an accountor, who must feel obliged, either formally or informally, to provide information about his actions to an accountee or accountee forum, in the name of which he is acting. Enforceability refers to the reciprocal relationship which allows the accountee or accountee forum to interrogate the accountor and eventually sanction or reward him. The progressive rise of managerialism has led to the emergence of a particular type of accountability, 'managerial accountability', which features three main characteristics: 1) a focus on inputs, outputs and outcomes, 2) more leeway given to the accountor (how things are done – the process – does not matter, since what matters are the results), and 3) the relationship between the accountee and the accountor defined in terms of performance contracts, targets and indicators.

In the aid sector, this faith in the tools and techniques of management to improve efficiency and effectiveness, together with the lack of success of traditional public sector reforms to curb corruption and improve the quality of public services, has led donors and the international community to promote a particular form of social accountability and, more specifically, a managerialist approach. Social accountability, defined as direct accountability between the

government and the people considered to be clients in the process of public service delivery, is seen as a more direct route of accountability, less subject to corruption and dysfunction than other forms of horizontal and vertical accountability. It is suggested that the use of quantified performance measurements and their dissemination to the public would help inform the clients about the quality of the services they receive, and would encourage them to request better public service quality. Managerial social accountability therefore rests on three core principles: participation, quantification and transparency.

As the next chapter will show, however, these beliefs are based on a particular understanding of how social accountability mechanisms operate.

Chapter III - DEFINING PERFORMANCE-BASED MANAGEMENT AND ACCOUNTABILITY SYSTEMS

The previous chapter focused on the development of managerial practices in the aid sector, and more specifically on the emergence of managerial social accountability in developing countries. Chapter III aims to precisely define 'Performance-based Management and Accountability Systems' (PMAS), a generic term encompassing all forms of performance-based management and accountability practices. This definition will subsequently enable a comprehensive analysis of the main limitations of these systems (chapter III section 3 and chapter IV) which will justify the analysis of the CBMES initiative in chapters V and VI.

As the previous chapters have shown, many management practices rest on the production and use of performance data, and are meant to contribute to greater efficiency, effectiveness and accountability. The term 'Performance-based Management and Accountability System' (PMAS) is used in this paper to refer to the wide set of management practices and ideas which have been labelled differently throughout the past fifty years. 'Zero-based budgeting', 'result-based budgeting', 'performance-based budgeting', 'result-based management', 'performance-based management', 'management by objectives', 'management by numbers' (Hood, 2007), 'management for results' and 'governance by targets' (Bevan and Hood, 2006) are some of the labels frequently used to refer to this particular type of management. They are all components of what has been called the 'performance movement' (Radin, 2006), and all are based on the use of performance data. The purpose of this section is to clarify further, beyond the general descriptions which have been given in the previous sections, what these management practices are and what functions they are designed to fulfil.

Performance-based management and accountability systems, and in particular systems intended to promote social accountability, rely on agents who interact with and react to these systems. It is argued in this paper that the social mechanisms underpinning these interactions and reactions are neglected in the simplified managerial understanding of social accountability, paving the way for the so-called 'unintended consequences' detailed in chapter IV and for the disjuncture identified in the case study introduced in chapters V and VI. In addition, for such systems to work according to the expectations of their proponents, some erroneous implicit assumptions are made as to how individuals *should* interact with these systems in their social and organizational

context. This paper intends to identify some of these erroneous implicit assumptions, which can account for part of the observed disjuncture in the case of the CBMES initiative.

The first section of this chapter introduces a few preliminary definitions such as ‘system’, ‘performance’, ‘performance measurement’ and ‘performance management.’ The notion of ‘system’ here is particularly important as it is the direct result of the managerial understanding of performance measurement and management as a technical tool, and comes with important underlying assumptions about what belongs to the system and what does not. As will be show, it is this artificial separation between the system and the rest of the world which is the root of many of the observed unintended consequences.

The second section introduces the way the process of producing and using performance information should unfold, as well as the intended functions of PMAS. It subsequently clarifies the literature on performance measurement systems and introduces an important distinction between the main goals of PMAS and their sub-functions, defined as the means through which the main goals of PMAS are achieved. Three main goals of PMAS are identified, as well as their subordinated sub-functions. It then provides a taxonomy of the different forms of PMAS identified in the literature.

The third section identifies, based on existing literature, a set of implicit assumptions or requirements corresponding to each of the sub-functions identified in the second section. These implicit assumptions and requirements are fundamental for performance-based management and accountability systems to operate the way they are intended to. It is argued that any disjuncture would be the result of these assumptions and requirements not being satisfied or met.

1. Preliminary definitions

1.1. Introducing the notion of ‘system’

The use of the term ‘system’ is not neutral. The Oxford English Dictionary defines ‘system’ as “*an organized or connected group of objects*” or as “*a set of principles, etc.; a scheme, method.*” stressing the comprehensive, complex, and ordered aspects of any form of “system”. In physics, a system is “*a group of bodies moving about one another in space under some particular dynamical law, as the law of gravitation; spec. in Astron., a group of heavenly bodies connected by their mutual attractive forces and moving in orbits about a centre or central body, as the solar system (the sun with its attendant planets, etc.)*.” In biology, it is “*a set of organs or parts in an*

animal body of the same or similar structure, or subserving the same function, as the nervous, muscular, osseous, etc. systems, the digestive, respiratory, reproductive, etc. systems". More generally speaking, as a set of principles, scheme or method, a 'system' is one of the following:

- *"A set or assemblage of things connected, associated, or interdependent, so as to form a complex unity; a whole composed of parts in orderly arrangement according to some scheme or plan; rarely applied to a simple or small assemblage of things."*
- *"[t]he set of correlated principles, ideas, or statements belonging to some department of knowledge or belief; a department of knowledge or belief considered as an organized whole; a connected and regularly arranged scheme of the whole of some subject; a comprehensive body of doctrines, conclusions, speculations, or theses."*
- *"An organized scheme or plan of action, esp. one of a complex or comprehensive kind; an orderly or regular method of procedure."*

In all these definitions, there is a set or group of elements – planets, organs, ideas or statement, beliefs, bodies of doctrines or actions – linked to one another or arranged and articulated according to a set of laws (the law of gravitation) or rules (a regular method of procedure, bodily functions, or the particular logic linked to a specific field of knowledge or belief). What recurs is the implicit idea of a finite set, and rules and laws which articulate them.

For the particular topic of interest to us (Performance-based Management and Accountability Systems), this idea of a 'system' is particularly relevant. Performance-based Management and Accountability systems are usually introduced in order to improve the efficiency, effectiveness and accountability of the organisations where they are operationalized. This effect (improved efficiency and accountability) is linked to the introduction of the performance-based management devices via a chain of causes-consequences that can be labelled 'principle of action.' This principle of action rests on a complex interplay of concepts, devices and tools, related practices and associated *expected* human behaviours which, together, form what is defined here as a 'system.'

It is at the frontiers of such systems, where they interact with what is *not* considered by their designers as part of the system, that the present research finds its relevance. Introducing PMAS in an organisation or community triggers social mechanisms and human behaviours which are usually overlooked in the PMAS principle of action. The purpose of this paper is to highlight the oversimplifications which come with the general understanding of PMAS. At the very core of

managerialism lies the overriding tendency to “squeeze out complexity as much as possible: managers are stimulated to bring clarity, consistency and order. They can do this by gathering and using the right information. Things might be unclear, inconsistent or disorderly, but by using the right information, such complexities are reduced. Most management textbooks present nice neat models and techniques for bringing this about” (Noordegraaf and Abama, 2003:860). Similarly, PMAS are oversimplified so as to make them clearly understandable and easily usable for management purposes. They are presented as convenient tools in the hands of managers, designed to be easily adaptable to all types of contexts when in fact, because PMAS triggers a number of complex social mechanisms, these contexts largely determine what happens when PMAS are used.

1.2. Defining performance and performance measurement

In the mainstream approach to performance-based management, the term ‘performance’ usually refers to a clearly-defined entity or unit which is supposed to produce a certain output. This entity can be an organisation as a whole, a sub-group within this organisation, a programme, a policy or an individual. This unit is supposed to be clearly defined, which means there is little doubt about which individuals or sub-units belong to the unit and which do not, and are left outside the unit. As will be shown later in this paper, clearly defining the boundaries of the unit is, in practice, quite difficult. The usual definition of the ‘performance’ of a unit is the ability of this unit to transform *inputs* – material and human resources – into *outputs*, which will lead to *outcomes* in the long term. These outcomes are the overall *raison d’être* of this unit.³⁶

Outcomes differ from outputs in the sense that they are outside the direct unit’s activity, and are linked to the production of outputs via a ‘theory of change’, or a chain of causes and consequences, which link the production of outputs to the expected outcomes. There is therefore a chain of expectations linking first the inputs to the outputs and then the outputs to the outcomes. For example, the inputs of a school are usually its material resources (classrooms, furniture and teaching supports) and its human resources (administrative staff and teachers). The output of a school can be defined as successfully educated children, whereas the expected outcomes would be an increase in literacy. *Efficiency* is then defined as the ratio of outputs over inputs and *effectiveness* as the ratio of outcomes over inputs.

³⁶ Other authors also define ‘intermediary outcomes’ or refer to outcomes as ‘impacts’.

Neel *et al.* (1995) defined 'performance measurement' simply as the process of quantifying the efficiency and effectiveness of an action. More precisely, Halachmi and Bouckaert (1996:2) suggest that a 'measurement system' "*consists of practices, procedures, criteria, and standards that govern the collection of data (input), the analysis of the data (throughput), and the compilation of the results into quantitative or qualitative forms (output). A measurement system may be characterized as simple or complex, temporary or permanent.*" Whereas both qualitative and quantitative data could be used for performance assessment, the very idea of 'measurement' conveys the implicit requirement of quantified data. In addition, defining *efficiency* and *effectiveness* as ratios of inputs, outputs and outcomes requires automatically that these inputs, outputs and outcomes be expressed as numbers.

Behind the use of quantified performance data lies the preconception that numbers are fundamentally more objective than words and less subject to interpretation. Qualitative performance assessment can easily be deemed to reflect the personal opinions of their authors, whereas numbers are more easily considered to be factual, as objective as length, height or weight measurements. However, as will be shown in chapter IV, even quantified performance assessments are interpretations of the world, and for that very reason are often closer in nature to personal opinion than to pure fact.

1.3. Defining performance management

Performance information is usually produced with the expectation that this information will contribute to improving management, and finally make an organisation more efficient. The UK Local Government Improvement and Development agency, in its *Glossary of Performance Terms* (2003), defines 'performance management' as follows: "*[a]s well as involving performance measurement, systems and processes, performance management is about managing people and the way people within an organisation operate and work together.*" This view rests largely on the idea that performance essentially depends on the quality of the use of the resources, and to a much lesser extent on the organizational resources themselves. The management is in charge of maximising effectiveness and efficiency, i.e. of maximising the ratio of outputs over inputs and outcomes over inputs.

There is in addition the implicit assumption that management tools, comparisons between organisations, benchmarking and scientific analysis are essential to determining 'good practices' or 'best practices' of management (March and Sutton, 1997; Pollitt, 1993:1-27). The

underlying assumption is that these good or best practices can be replicated and implemented in other contexts or environments (a 'one size fits all' approach), with no attention given to contextual or environmental variables which could impact organizational performance.

Performance management is therefore both the management of performance and management based on performance. Increasing the value of the performance measured (in an allegedly objective manner) is the final aim, and using performance data along the way to take decisions about how to use the human and material resources at hand is a means to this end.

2. Performance data production and utilisation

2.1. The different steps involved in the production of performance data

In order to produce performance data and make them available for organizational management, a certain number of steps have to be taken. These steps can be considered *logical* steps as a conceptual framework which can help understand how PMAS works (heuristic approach), or as *actual* steps that should be integrated into any good PMAS (normative approach). In the latter case, if a PMAS fails, it is usually suggested that it is because the requirements associated with one of these steps have not been met in a satisfactory manner. Alternative and more detailed cycles of performance measurement and management have been proposed, but they are similar to the cycle suggested here (see among others Hatry and Wholey, 1999:32, or Noordegraaf and Abma, 2003:858-859). It will be shown, in chapter IV, that these steps are not as straightforward as they seem, and that the process detailed here does not necessarily (or even usually) unfold as planned. It is these discrepancies between this rational, almost mechanical approach to performance measurement and the actual complexity of the social mechanisms operating within human organisations which are usually noticed by managerialism's critics.

The first requirement of the process of using performance measurements for management or accountability purposes is to define what *performance* is. This step of **performance definition** consists of identifying the goal(s) of the unit, project or policy; in other words, what are its expected outputs and outcomes?

Once these expected outputs and outcomes are clearly identified (but can they be? This question will be explored in chapter IV), it is necessary to translate them into a measurable quantity. This second step can be labelled **proxy definition** since it consists of identifying a proxy through which the outputs and outcomes will be estimated. The proxy is not the performance *per*

se, but is assumed to be an accurate measurable representation of the performance. Identifying a *proxy* therefore consists of translating a non-measurable performance into a measurable characteristic of the organisation. In the aforementioned example of the school, the main goal of the school has been identified as increasing literacy (outcomes) and producing educated children (outputs). These goals have to be transformed into a measurable quantity, the proxy. The production of educated children can be estimated simply by counting the number of children who are going through the school and leaving it at the end of the normal curriculum. This, however, implies that all the children who leave the school at the end of the normal curriculum are indeed *educated*. Such a proxy therefore relies on the assumption that going through the normal curriculum is enough to be educated, which is obviously debatable. In the case of literacy, it cannot be measured *per se*, so it needs to be made measurable via the definition of what it means to be literate. There is a need for an agreed upon definition, which would have to contain a set of measurable requirements that an individual has to meet in order to be deemed 'literate'.

The third step, ***measurement***, consists of defining how the measurement will be done and actually measuring the proxy. In the previous example, the number of pupils who are educated can be counted every day, once a month, at the beginning of each year or on the last day of the last year. Whichever solution is chosen, how is the measurer supposed to deal with pupils who change schools in the middle of the curriculum? What about children who simply drop out of school? What about pupils who are present in the school but are still illiterate? To avoid such situations, surveys based on a set of questions or exercises can be used which are supposed to accurately reflect the level of education of the interviewee. These surveys can be applied to the school population, or to the population as a whole. However, in the latter case, it is only the overall literacy rate which is measured, and not the actual contribution of a particular school to literacy. The question of measurement, as this example shows, is complex.

The last step, ***performance data utilisation***, consists of using performance data for management purposes, with the intent to improve the performance of the unit (the organisation, project or policy). The performance data can be used for various purposes, which are detailed in the next section.

2.2. Main goals and sub-functions of PMAS

As has been mentioned, PMAS are usually referred to as tools aimed at improving performance – that is, efficiency and effectiveness – as exemplified in this quote from the OECD: “[t]he main

objective of performance measurement in public organisations is to support better decision-making, leading to improved outcomes for the community; all other objectives are derived from this” (OECD, 1994:13). But how are PMAS supposed to do so? Once the performance measurement is produced, how should it be used to lead to these expected performance improvements? On this question, the literature usually provides detailed lists of the sub-functions of PMAS, which often include performance improvement and other sub-functions such as learning, promoting and evaluating, to mention but a few. A quick survey of the different functions mentioned in the literature shows that more than fifteen functions of PMAS are usually mentioned.

These lists, however, lack clarity, as most of them fail to distinguish between the main functions of PMAS and their sub-functions – that is, lower-level functions which contribute to the main goals of PMAS. In addition, there is also a lack of clarity about what the main goals of performance measurements are; performance improvement is often mentioned as their only main goal, to which the other sub-functions are subordinate. It is important, however, for the sake of clarity and for our attempt to understand how PMAS work, to distinguish the main goals of performance measurements from their sub-functions, and to identify clearly these main goals. Sub-functions therefore are supposed to contribute to the higher-level functions or main goals of PMAS, and identifying these sub-functions is the first step towards a better understanding of how PMAS operate. It is shown in this section that other than performance improvement, two other goals of PMAS can be identified: accountability and communication. This brings the total number of PMAS goals up to three. All other functions identified can be considered sub-functions of these three main goals.

The OECD suggests that five general functions of performance measurement can be identified: improving the performance of the organisation (economy, efficiency, effectiveness, cost-effectiveness and quality of services); improving control mechanisms for managers and ministers, as well as accountability mechanisms for external reviewers such as auditors and legislators; informing the budgetary process; and lastly, motivating staff. This is a good example of the confusion between the main goals of PMAS and their sub-functions: improving control mechanisms and motivating staff are not goals in themselves, but are considered to be part of improving performance.

Osborne and Gaebler's widely cited *Reinventing government* (1992), which is considered one of the main references for New Public Management, lists six intended sub-functions of performance measurement:

- to *evaluate* programmes and *allocate* tax payer money to programmes which actually work (“If you don’t measure results, you can’t tell success from failure”)
- to *improve* through error correction (“if you can’t recognize failure, you can’t correct it”)
- to *motivate* by rewarding success (“if you can’t see success, you can’t reward it”)
- to *learn* (“If you can’t see success, you can’t learn from it”)
- to *promote* (“if you can demonstrate results, you can win public support”)³⁷

Other authors have identified complementary or alternative functions, and describe these functions in different ways. Hatry and Wholey (1992:604) highlight that “*performance monitoring systems are beginning to be used in budget formulation, performance contracting, improving government services, and improving communications between citizens and government*”, and identify two main goals of PMAS: “[p]erformance monitoring is no panacea, nor is it an end in itself. It is one important step to help public managers to improve public programs and be accountable to elected officials and citizens” (Hatry and Wholey, 1992:609). Hatry (1999), cited in Behn (2003:588), identifies ten purposes of performance measurement: accountability, communication with the public to build public trust, making budget request, internal budgeting, performance problems examination and provision of possible corrections, motivation, contracting, evaluating, strategic planning and to improvement.

In all these examples, the main goals of PMAS and its sub-functions are mixed-up; performance improvement, and in some cases accountability, are categorized together with other sub-functions of performance measurement. In Osborne and Gaebler's list (1992), evaluation, motivation and learning all aim at the same goal: improving performance. The last function, to *promote*, however, can be considered as a goal in itself since winning public support is not linked to the main goal of improving performance, but is an important element of how democratic society operates. In Hatry (1999), all the functions identified except two (accountability and communication) can be considered as sub-functions of the main goal “*to improve performance.*” In other words, making budget requests, internal budgeting, performance problem examinations and all the other sub-functions would not be important if they were not key elements in the

³⁷ All quotations from Osborne and Gaebler (1992: 146-154)

process of providing efficient and effective public services. While Wholey and Hatry (1992) implicitly identify performance improvement and accountability as main goals of performance monitoring, they do not explicitly distinguish between their contributing and subordinating functions.

To our knowledge, Behn (2003) is one of the few to explicitly mention this distinction, but he considers that performance information is always used for a single overarching goal: performance improvement. Behn suggests that performance measurement has eight main functions. These functions include one main purpose, to improve organizational performance, and seven complementary purposes – to evaluate, to control, to budget, to motivate, to promote, to celebrate and to learn – which “are all subordinated to improvement. Whenever public managers use performance measures to evaluate, control, budget, motivate, promote, celebrate, or learn, they do so only because these activities – they believe or hope – will help to improve the performance of government” (600). Table 1 below summarises these eight functions and the related questions performance information helps to answer.

<i>The purpose</i>	<i>The public manager’s question that the performance measure can help answer</i>
Evaluate	How well is my public agency performing?
Control	How can I ensure that my subordinates are doing the right thing?
Budget	On what programmes, people, or projects should my agency spend the public’s money?
Motivate	How can I motivate line staff, middle managers, non-profit and for-profit collaborators, stakeholders and citizens to do the things necessary to improve performance?
Promote	How can I convince political superiors, legislators, stakeholders, journalists and citizens that my agency is doing a good job?
Celebrate	What accomplishments are worthy of the important organizational ritual of celebrating success?
Learn	What is working or not working and why?
Improve	What exactly should who do differently to improve performance?

Source: Behn, 2003.

Table 1 – Eight purposes for measuring performance

Whereas ‘accountability’ does not appear on Behn’s list, accountability is one of the main functions of PMAS (Smith, 1990:53; Hatry and Wholey, 1992; Hatry, 1999), as chapter II has shown. Behn argues that accountability is achieved through some of the eight aforementioned purposes, namely ‘evaluation’ or ‘control’ of public agencies. This implies that public managers

are accountable as long as they are evaluated or controlled, and that a form of accountability exists as soon as performance indicators are published. In addition, in the specific functions of 'evaluation' and 'control', public managers are only accountable to their hierarchy or towards the organisation which employs them, and this simply makes accountability a means to a more important end: effectiveness. More generally speaking, accountability is often seen as a means to the greater good of performance improvement. As chapter II has shown, in the aid sector accountability in general and social accountability in particular are considered as means to control and motivate public servants and public organisations to limit corruption and patronage and provide better service quality.

However, it can be argued that accountability is a *right* in itself, whether accountability contributes or not to organizational performance, and that public managers – and all other employees of the public sector – should be accountable to the public at large, and not only to their hierarchy. This right is the right of any tax payer to have access to performance information about what his or her money is used for: *"[t]he argument for publishing 'performance' information has been made within many governance traditions, including North America, other 'Anglo' countries and large parts of Europe, and is simply axiomatic: the publication of performance information is a good thing in and of itself. Indeed some see it as a democratic right"* (Talbot, 2005: 497). What matters here is that citizens – made customers within the framework of NPM – are aware of the quality or characteristics of the service they pay for, in the same way anyone is entitled to know the technical specifications of the car they are buying or the nutritional value of the food they buy in supermarkets.

Finally, 'communication' is identified in this section as the third main goal of PMAS. Most of the time, communication is linked to accountability. Indeed, 'accountability' is generally considered to be based on the dissemination of performance information from the accountor to the accountee or to an accountee forum (Bovens, 2005). However, communication and accountability should be kept separate since communication is largely part of a political game. It is a tool widely used to make alliances, win support, destabilise political opponents or attract public attention through appealing media stories and potential scandals. Therefore 'communication' in this case clearly aims neither at improving performance nor at satisfying the right of citizens to accountability. Rather, it emerges as an independent instrument of power.

To summarize, it is argued in this section that PMAS have **three fundamental and independent functions**: to satisfy the citizens' right to *information* (in which case accountability is

an end in itself), to facilitate *efficient and effective public services* (in which case accountability is means to a greater end) and to *communicate*, which is a central element of political life but contributes neither to the citizens’ right to information nor to more efficient and effective public services. The first goal is achieved through the publication of performance data, with no other purpose in sight than the satisfaction of this right. The third one is achieved through the publication of selected performance data as part as a wider success (or failure) story aimed at gaining public support for or against a political leader or organisation. The second can be achieved by contributing to either one of the two coordination mechanisms identified in Williamson’s transaction-cost theory: market mechanisms or hierarchies.³⁸ In the first case (market mechanisms), performance data are necessary for market mechanisms to operate, performance data being understood to be what customers get for the price they are asked to pay for the related service. In the second case (hierarchies), performance data are necessary for decision making or resource allocation (budgeting, planning and evaluation of what works and what does not work); for the control of resource utilisation; and for the optimisation of resource utilisation (through functions such as to learn, to motivate, to promote and to celebrate). The main functions of PMAS are summarized in Figure 3 below.

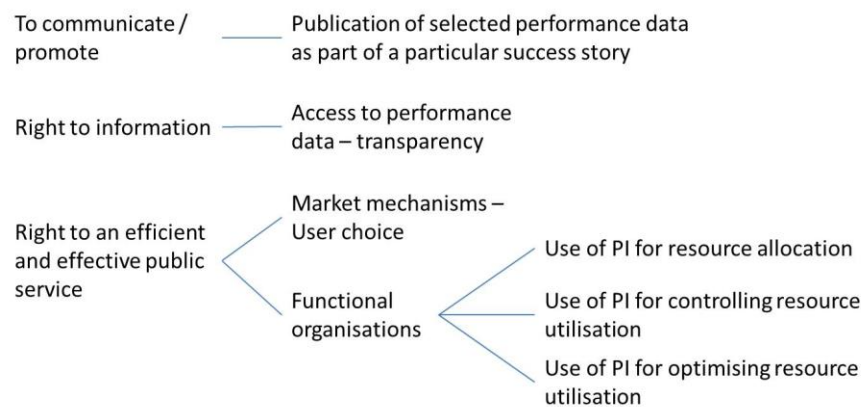


Figure 3 – Main functions of PMAS (PI: Performance Indicators)

2.3. Towards a taxonomy of PMAS

As the previous section has shown, PMAS serve several sub-functions. PMAS can measure the performance of different public organisations in order to make them comparable for budgeting purposes at the government level or allow the citizen or customer to select a service provider (as the New Public Management suggests). They can measure the performance of different

³⁸ ‘Trust’ is often identified as an alternative mode of coordination between individuals. It can be argued that the recourse to PMAS rests on the implicit assumption that there is no such thing as ‘trust.’

programmes or projects within an organisation in order to make them comparable for budgeting purposes, for resource allocation or to improve motivation of the staff. They can also measure the performance of different units, such as schools or hospitals, in order to give potential customers important information to help them choose the school they want to send their children to or the hospital where they want to be treated. PMAS can take different forms in order to fulfil their functions. According to Hood (2007) three types of PMAS can be distinguished: “*intelligence systems*”, “*targets systems*” and “*ranking systems*.” These three types of systems are introduced next, and analysed in line with the steps identified in the previous section.

a) Intelligence systems

This type of PMAS provides background information without a predefined interpretation of the data. At the national level, the provision of the annual growth rate, the GDP or the unemployment rate by a statistical agency can be seen as “*intelligence systems*”; these numbers are not supposed to trigger any type of predefined interpretation or reaction. They may appear at first glance to be mere performance measurement systems. However, if these numbers are not used in an explicit way agreed *ex-ante*, they can nevertheless be used by control bodies such as parliamentary committees, political parties, the media or any type of interest group. These stakeholders can use the data produced by these systems in order to hold the government accountable or to foster their own interests, gain public support and induce political decision in such a way as to favour their own causes. Therefore, such systems are often *explicit* measurement systems and *implicit* management systems. No measurement is a goal in itself; it always serves a purpose, even if this purpose is not or cannot be identified precisely *ex-ante*.

b) Target systems

This type of system relies on the comparison between a quantified measurement of an organisation’s performance and a target or threshold. In such a system, a performance goal is set and progress towards this goal is assessed. The four-step process presented previously can be adapted and refined for ‘target systems’:

1. Performance definition
2. Proxy and target definition
3. Measurement
4. Comparison of the measured performance with the target

In the case of unexpected discrepancies between the measured results and the target, an investigation and analysis of the factors impacting the performance can lead to corrective measures or sanctions and rewards.

Such devices can take the form of performance contracts between individuals within the same organisation in order to improve overall control in complex organisations. Such contracts will integrate performance indicators and performance targets. In this case, the implicit idea is to limit asymmetry of information between principals and agents within the organisation, understood as a chain of principal-agents relationships.

c) Ranking systems

This type of system provides a set of quantitative data allowing for the comparison of the individual performance of different units, based on clearly defined indicators. These devices are organized around three main steps. The resulting league-table can then be published and used to inform user choice. This is the case with university league tables in the UK or United States, for example. In ranking systems there are four logical steps:

1. Performance definition
2. Proxy definition
3. Measurement
4. Inter-unit comparison

Any given PMAS is likely to be based on at least two of the three mechanisms mentioned.

Table 2 below summarises the characteristics of the three types of systems.

<i>Type of system</i>	<i>Main steps</i>	<i>Particularity</i>	<i>Example</i>
<i>'Intelligence' systems</i>	Performance definition Proxy definition Measurement Diffusion of perf. data	Performance data are not used for <i>ex-ante</i> defined purposes.	Financial indicators, GDP, unemployment rates.
<i>Target systems</i>	Performance definition Proxy definition & target setting Measurement Comparison / target	Decision-making based on comparing the measured performance with the target.	Production quotas for a factory or a public service, staff reductions for a public service. Performance contracts between individuals within organisations.

<i>Ranking systems</i>	Performance definition Proxy definition Measurement Inter-unit comparison	Diffusion of the performance of the different units assessed (league-table).	Sporting leagues, university leagues and ranking (Research Assessment Exercise in the UK).
------------------------	--	--	--

Source: author, based on the three categories suggested by Hood (2007)

Table 2 – The three main forms of PMAS

3. Introducing and identifying implicit assumptions

Following the two sub-sections dedicated to the analysis of PMAS, this section questions the implicit assumptions which underpin PMAS. It is argued that the disjuncture between intended effects and observed effects of PMAS could be reduced if these implicit assumptions were identified, and if the social mechanisms which involve and articulate these implicit assumptions were taken into consideration.

The introduction of performance-based management practices in an organisation, whether private or public, comes with procedures and rules to follow, and tools to use. Introducing PMAS requires some sort of data definition and collection. Collecting data in turn requires procedures to ensure that these data can be deemed accurate and reliable, and adequately represent reality. Subsequently this data is interpreted and analysed by different actors within and outside the organisation. This again requires rules of interpretation and rests on the assumption that a particular shared understanding exists about why this type of performance is relevant and how it is linked to the performance of the corresponding organisation. Depending on the results produced by the performance measurement device, a particular type of action is required and expected – action which is supposed to lead to improved organizational performance. This final result depends *in fine* on the actions or reactions of other people within the organisation.

All along this chain of events implicit assumptions are made. These assumptions constitute a missing link between the tool – the measurement device – and the expected actions and results. Several goals of PMAS have been identified, but what is required for PMAS to contribute to these goals? In the words of Behn (2003): “*What is the logic behind all of this performance measurement – the causal link between the measures and the public manager’s effort to achieve specific policy purposes?*” Writing further about the link between performance improvement and the measurement of performance, Behn (2003) asks, “*How does the measurement of performance beget improvement? Measurement can influence performance in a*

variety of ways, most of which are hardly direct or apparent. There exist a variety of feedback loops, though not all of them may be obvious, and the obvious ones may not function as expected or desired.” Behn starts answering this question by identifying the various functions of PMAS. He then goes further, suggesting that the link between performance measurement and improvement can be made stronger by properly designing performance measurements to fit the particular purposes they are supposed to fulfil. For each of the eight functions he identifies, he subsequently identifies the requirements for designing efficient performance measurement systems. These requirements are summarized in Table 3 below.

However, it is argued here that this approach does not sufficiently explain how PMAS goals are reached, how they operate and why so many unintended consequences appear. In order to fill this gap, this section is dedicated to identifying what the aforementioned implicit assumptions are, based mainly on the work presented in Behn (2003).

<i>The purpose To achieve this purpose, managers need</i>	
Evaluate	Data pertaining to outcomes and inputs as well as good knowledge of the effects of exogenous factors, in order to assess what the agency has achieved given the resources at its disposal.
Control	Inputs that can be regulated. To control, a manager needs to compare the behaviour of public officials with input requirements.
Budget	Efficiency measures (specifically outcomes or outputs divided by inputs), in order to determine what activities are the most efficient at reaching the political objectives decided by political leaders.
Motivate	Almost-real-time outputs compared with production targets, in order to provide timely feedback on what people do.
Promote	Easily understood aspects of performance about which citizens really care.
Celebrate	Periodic and significant performance targets that, when achieved, provide people with a real sense of personal and collective accomplishment.
Learn	Disaggregated data that can reveal deviancies from the expected. To learn, a large variety of data are required which describe in detail the various aspects of the various components of the agency.
Improve	Inside-the-black-box relationships that connect changes in operations to changes in outputs and outcomes.

Source: adapted from Behn, 2003.

Table 3 – Type of performance measures required for different purposes

The assumption of this paper is that even with properly designed performance measures PMAS can fail to lead to the expected improvements because the context in which they are implemented does not allow them to operate according to the mainstream logic underpinning PMAS. Behn (2003) has clearly identified the main challenge: “*there is, however, no guarantee*

that every use of performance measures to budget or celebrate will automatically enhance performance. There is no guarantee that every controlling or motivational strategy will improve performance." But this paper considers that Behn's answer to the problem identified – which is to design particular types of performance measures – is incomplete.

Let's take a few examples. When mentioning the function 'to control', Behn suggests that inputs and regulations are required; the manager can control whether the inputs are processed according to the existing rules and regulations. However, what guarantees that managers will *actually* use the input data at their disposal to control their employees? Many other considerations can interfere with a manager's behaviour, such as the nature of the personal relationship that the manager has with his or her employees, the confidence he or she has in the performance data provided, and his or her own acceptance or non-acceptance of the rules and procedures meant to be enforced. In addition, will the manager have the power to sanction subordinates if required, or to take any corrective action?

When mentioning the function 'to motivate', Behn writes that "*almost-real-time outputs*" measurements are required so that they can be compared with production targets in order to provide timely feedback on what people do. However, why would a worker aware of the difference between his or her production targets and actual output be more motivated to produce more? Are these not implicit cultural and psychological assumptions about how people react when faced with the fact that their own measured performance is below their performance target?

Similarly, when writing about 'to celebrate', Behn suggests that "*significant performance targets*" are required which, when reached, "*provide people with a real sense of personal and collective accomplishment.*" However, what is the link between the fact of reaching these performance targets and the sense of personal and collective accomplishment? How can we create performance targets which are significant enough for the individuals involved to experience a sense of personal and collective accomplishment? Here again, what are the psychological or cultural requirements for such feelings to be experienced when performance targets are reached?

Similar questions can be asked of each of the goals identified. Table 4 below summarises the implicit assumptions which accompany each of the sub-functions of PMAS as identified by Behn (2003).

The purpose *Performance data requirements and implicit assumptions*

Evaluate	<p>Performance data requirements: data pertaining to outcomes and inputs as well as good knowledge of the effects of exogenous factors, in order to assess what the agency has achieved given the resources at its disposal.</p> <p>Implicit assumptions: it is possible to identify exogenous factors and their impact on organizational performance and all these exogenous factors have been identified. There is sufficient knowledge and analytical know-how to link outcomes to inputs through a reliable and valid theory of change.</p>
Control	<p>Performance data requirements: Inputs that can be regulated. To control, a manager needs to compare the behaviour of public officials with the rules and procedures of input processing of the organisation.</p> <p>Implicit assumptions: the manager is willing to use input data to ensure that procedures are followed (he or she thinks that the data are reliable and that the procedures are worth enforcing). Also, he or she has the ability and willingness to take corrective actions, and to sanction subordinates if necessary.</p>
Budget	<p>Performance data requirements: Efficiency measures (specifically outcomes or outputs divided by inputs), in order to determine what activities are the most efficient at reaching the political objectives decided by political leaders.</p> <p>Implicit assumptions: the budget-maker is motivated and effectively constrained by institutional arrangements to achieve political objectives. He has the necessary leeway and willingness to modify the budget when political objectives change.</p>
Motivate	<p>Performance data requirements: Almost-real-time outputs compared with production targets, in order to provide timely feedback on what people do.</p> <p>Implicit assumptions: the individuals whose performance is measured feel motivated when they see that their performance is below their target. Being behind target motivates them to put in additional effort to reach their targets, and the prospect of beating the targets is a source of pride and satisfaction. Individuals believe that the targets can be reached and that it is in their interests to actually reach them.</p>
Promote	<p>Performance data requirements: Easily understood aspects of performance about which citizens really care.</p> <p>Implicit assumptions: there exist aspects of performance about which citizens really care. In addition, citizens are able to understand what the performance data published refer to, and do believe that performance data published are valid.</p>
Celebrate	<p>Performance data requirements: Periodic and significant performance targets that, when achieved, provide people with a real sense of personal and collective accomplishment.</p> <p>Implicit assumptions: Such significant performance targets exist. There is a link – whether cultural and / or psychological – between, on the one hand, the perception and understanding of performance and of the performance target, and, on the other, the sense of personal and collective accomplishment.</p>
Learn	<p>Performance data requirements: Disaggregated data that can reveal deviancies from the expected. To learn, a large variety of data are required which describe in details the various aspects of the various components of the agency.</p>

	<p>Implicit assumptions: the manager has the analytical know-how and knowledge to understand the chain of cause-consequences linking inputs and exogenous factors to outputs and outcomes and can make sense of unexpected results by modifying his understanding of the chain of cause-consequences if necessary.</p>
Improve	<p>Performance data requirements: Inside-the-black-box relationships that connect changes in operations to changes in outputs and outcomes.</p>
	<p>Implicit assumptions: the same as above plus the ability to design alternative solutions and put them into practice.</p>

Source: author.

Table 4 – Implicit assumptions behind each of Behn’s performance measurement functions.

To make a long story short, PMAS are only tools in the hands of people within organisations. They can enhance organizational performance, but like any other tool they can be used improperly, or not used at all, either because they are not understood properly (and people do not understand why it is important to use these tools) or because the personal interests of the individuals having to use them do not coincide with the functions the tools are designed for. This section has identified a particular set of *behavioral* implicit assumptions. They are assumptions which linked performance measurements and targets to individual behaviors. This particular type of implicit assumptions will be complemented by *structural* implicit assumptions which are introduced and developed in the next chapter.

4. Conclusion

This chapter has identified the main steps involved in the production of performance data. These steps are performance identification, proxy definition, performance measurement and performance utilisation.

It has subsequently clarified the existing literature on PMAS, which largely missed an important distinction between the main goals of PMAS and sub-functions of these systems through which the main goals are supposed to be achieved. Three main goals of PMAS have been identified, which are improving performance, improving accountability, and communication. These three main goals are independent, and can be achieved through sub-functions which are subordinate to them. It has been argued that ‘improving accountability’ should be considered to be a main goal *per se* and not only a sub-function of contributing to improving performance, since it has become a democratic right.

Finally, based on the list of sub-functions provided by Behn (2003), this chapter has introduced the notion of 'implicit assumptions' and has identified a set of *behavioural* implicit assumptions for each of the eight sub-functions identified in the article. If identifying these sub-functions is an important step towards a better understanding of how PMAS operate, it is argued that further analysis is required to understand the social mechanisms which underpin each of these sub-functions. In addition, other implicit assumptions exist, beyond the eight sub-functions used in this chapter. The next chapter explores further the nature and importance of these implicit assumptions, introducing and defining *structural* implicit assumptions in order to provide an exhaustive overview of the different types of implicit assumptions which can explain why the *observed effects* of PMAS often largely differ from their *intended effects*.

Chapter IV - OUTSIDE THE 'SYSTEM' OF PERFORMANCE-BASED MANAGEMENT AND ACCOUNTABILITY

As chapter III has shown, PMAS fulfil three main goals, and a wide range of sub-functions within the public sector. The link between these functions and performance measurement - i.e. the way performance measurement can contribute to these functions - is mostly understood within the framework of the dominant understanding of PMAS. As has been introduced, *behavioural implicit assumptions* are made which are necessary to link PMAS on the one hand and performance improvement in the other, and to explain why such practices should lead to the intended effects of PMAS.

However, the way these systems are conceptualized leaves aside *structural implicit assumptions* which further contribute to unexpected consequences of PMAS. Extensive literature in the field of public management has developed underlining the limits of these systems, nourishing an intense debate over the relevancy of introducing and using such practices in the public sector (see for example Noordegraaf and Abma, 2003:854-858). The purpose of this section is to provide a comprehensive overview of this debate.

Criticism of PMAS roughly fits into two categories, which are largely overlapping: criticism of the assumed **nature of organizational performance** and the very possibility of actually measuring in a quantified way, and criticism of the **intended effects of PMAS on organisations**. Criticism of the nature of organizational performance is based on the fact that performance measurement is implicitly considered as objective (*"Performance measurement is the process an organisation follows to objectively measure how well its stated objectives are being met."* Binnendijk, 2000:5) and neutral (Townley and Kimberly, 2005:569-70), meaning that measuring performance is only a technical act whose purpose is to reveal an objective truth – organizational performance – without any bias or subjectivity. This criticism is presented in section 1.

Criticism of the effects of PMAS is linked to the fact that proponents of PMAS, while neglecting the subjectivity and non-neutrality of performance measurement, tend to reify them and consider them as mere management tools at the service of managers and decision-makers, without what could be termed 'side effects' or 'unintended consequences.' Section 2 shows that, on the contrary, PMAS have far-reaching consequences, most of them unexpected, and can deeply modify the organisation in which they are deployed.

These developments pave the way for the fieldwork introduced in chapters V and VI of this paper, which will provide more insight into the complexity of PMAS. It will be shown that not only is the notion of 'performance' neither 'objective' nor 'neutral', but it also carries a meaning which is largely context dependent. This accounts largely for the observed difference – the disjuncture - between on the one hand the changes expected by proponents of managerial social accountability systems and, on the other hand, what can be observed on the ground.

1. Reflection on the nature of organizational performance

The first oversimplification which should be corrected is the suggestion, put forth by proponents of the managerial approach to performance measurement, that organizational performance can be measured in an objective and neutral way and that performance measurement is supposed to provide an accurate account of reality. According to the managerial view, the world is assumed to be knowable through observation. Organizational performance is considered an objective reality, assumed to exist independently from the observer and to be measurable via properly designed technical devices. The measurement obtained is considered to be a faithful snapshot of this reality. Performance measures thus do not depend, it is assumed, on *who* provides them, on *what* is measured and on *how* the measurement is done, provided that the technical device used to measure is properly designed. In other words, this understanding of performance measurement does not leave room for any subjective assessment or any other kind of ambiguity in the performance measurement process. However, public management literature shows that in the public sector ambiguities about performance are rife, even though a performance measurement process has been properly designed. Two main factors can explain these ambiguities: 1) it is very difficult to reach an agreement on the nature of the performance of any public organisation, and 2) it is very difficult to actually measure performance in an unequivocal way.

1.1. The ambiguity of the performance of public organisations

One of the biggest problems linked to the use of PMAS in the public sector is the difficulty of defining the main goal(s) of any public organisation. Performance is the result of constant political negotiations; it is always changing, and is a 'soft' notion rather than a 'hard' one. The nature of public service is multi-dimensional, and integrates abstract notions of performance such as equity, universality of access and representativeness: *"[w]hile some of our ways of appraising private sector performance find expression in public sector contexts (for example, productivity,*

innovations and others), we may characterize an organisation's implementation of public policies as just or unjust, equitable or non-equitable, coercive or non-coercive, or representative or non-representative. Performance of the same service along these dimensions will necessarily vary" (Dalton and Dalton, 1988). These elements of performance exist alongside the standard understanding of performance as efficiency or effectiveness derived from the private sector, making the notion of performance of public services more elusive.

This multi-dimensional aspect of public service performance partly comes from the fact that public services, by nature, serve many stakeholders, who are likely to have different expectations of how public organisations should perform. These expectations largely depend on the perspective of the interested party – the government, employees or the consumers of public services, for example (Carrol, 2000; Behn, 2001:63, 107; Behn, 2003; Townley, 2005). In addition, the choice of the indicators selected to represent performance (proxy definition as mentioned in chapter III) is itself not a neutral act (Carrol, 2000:45) and will support the interests of some groups over others. For instance, in 1980s the performance of secondary schools in the UK was assessed through success rates in exams, yet many actors maintained that the principal function of schools was to equip pupils with social skills and to contribute to a pupil's self-confidence – elements that cannot be assessed through exam success rates and would require completely different measures (Jowett and Rothwell, 1988:39). As a consequence, *"what is an appropriate performance indicator can itself be a legitimate subject for political argument, and often is—as when there is argument about the extent to which social factors should be taken into account in assessing (...) performance"* (Stewart and Walsh, 1994: 47). The political dimension of performance measurement and indicators is therefore of prime importance.

Another limitation to defining the performance of a particular public service or organisation stems from the fact that public services are provided via a complex network of more or less independent organisations. It is therefore very difficult to determine precisely and unambiguously what each organisation should produce and actually produces. It is therefore hard to interpret good or poor performance and to identify which organisation(s) is (or are) responsible for it (*attribution* problem - Radin, 1998; Rondinelli, 1994; Newman, 2001: 90-91). The poor performance of a given public organisation could be caused by another organisation, which is supposed to cooperate but does not. One of the reasons could be that cooperation is not one of the key goals of the partner organisation and is therefore not measured, or because the goals of each of these two organisations are not compatible and do not derive from or contribute to their

overall objectives (problem of *suboptimisation* – see for example Smith, 1995:286-287). More generally, suboptimisation occurs when several agencies or organisations, contributing jointly to an overall objective, pursue individual and local objectives at the expense of this overall objective. The phenomenon of suboptimisation exists because it is extremely difficult to divide an overall objective into clear and totally complementary sub-objectives: the whole is often more than the simple sum of the parts. As a consequence, even if one could measure an element of production or output for public services, it might be impossible to link it to the activity or effort of a particular agency.

1.2. The problem of measuring performance³⁹

Even if organizational performance could be defined, it can be difficult to measure it in practice. Translating performance into a quantity is not as straightforward as it first appears, and performance measures might not perfectly reflect performance. Some important objectives or dimensions of performance cannot be represented by a quantity, and therefore cannot be measured. Abstract dimensions of performance such as fairness, quality or equity are not easily quantified. It can be argued that some public services, by the nature of their production, are more suitable to performance measurement than others. Wilson (2000: 158-75) suggests that public agencies differ in two main aspects, and that therefore four categories of public agencies exist. These two aspects are 1) the possibility of observing and measuring the outputs, and 2) the possibility of observing the outcomes of these agencies. The four different types of agencies are therefore: *productions agencies* (with observable outputs and outcomes), *procedural agencies* (with observable outputs but non observable outcomes), *craft organisations* (with non-observable outputs but observable outcomes) and *coping organisations* (where neither outputs nor outcomes can be observed). In order to ensure employee compliance in each of these organisations, managers have to resort to different management techniques and, in coping or procedural organisations, they cannot use performance (outputs) measurement:

“In production organisations managers are able to observe both the work and its results and so will be in a position to evaluate workers on the basis of their contribution to efficiency. (...) In procedural organisations the general bureaucratic tendency to manage on the basis of process rather than outcomes is much magnified because processes can be observed and outcomes cannot. (...) In craft organisations, managers can evaluate and reward operators on the basis of the result they achieve even

³⁹ In addition to the arguments presented in this section, Van Thiel and Leeuw (2002) suggest that PMAS can, with time, lose their ability to discriminate good from bad performers, as performance improves or as a process of selection operates (poor performers are replaced by better performers).

if the former do not know how the latter are achieving it. But they will have to worry that the freedom of action enjoyed by unobserved worker will permit a few of them to act improperly or even illegally. (...) In coping organisations effective management is almost impossible.” (Wilson, 2000:174-75)

In addition, even if performance can be measured in theory, it can be difficult to measure *all* of its aspects in practice. It is often unrealistic to measure more than a few dimensions of performance without setting up an overly complex measurement scheme, whose cost would largely exceed its benefits and which would be impossible to operationalize and manage.

Finally, performance measurement and assessment often requires some degree of professional judgement on the part of those whose performance is measured, which can lead to *misrepresentation*. In the health sector, for example, measuring the performance of a health unit may require some sort of categorisation of the patients. However, some patients may fit into several categories, in such a way that the health worker is allowed some discretion in assigning a patient to one category or another. He or she can then choose the category which better suits his or her interests or those of the health unit, thus shaping the reality conveyed by the performance measures. Similarly, categorisation errors may occur if the person in charge of assigning patients to categories and the users of performance data have different understandings of what each category should contain.

As a consequence of all these shortcomings, performance measures most often provide an *incomplete* and approximate representation of performance. As the CBMES case study will later show, local communities in Uganda focus first on non-easily-quantified aspects of the quality of the public service they receive, such as corruption and friendliness. Aspects of the service which can easily be quantified do not make much sense to them, and what is usually quantified in the mainstream approach to performance measurement in public services is not relevant for them.

2. Reflection on the *use and effects* of performance measures

2.1. The complexity of interpreting and using performance data

Another set of criticisms of PMAS relates to the use of performance data to make decisions, and to the consequences and effects of performance measures. According to the dominant approach to performance-based management, “[t]he main objective of performance measurement in public organisations is to support better decision-making, leading to improved outcomes for the

community" (OECD, 1994:13). However, using performance data to make informed managerial decisions is not as straightforward as it seems.

As Smith (1995: 297) puts it, *"Perhaps the most important requirement is to **seek to understand** the reasons for variations in performance"* (emphasis in the original). However, data users may face the attribution problem already mentioned, making it difficult to understand which actors are responsible for the performance achieved and what reward / sanction decisions to make. No organisation works independently from other organisations or independently from its working environment. When assessing performance and interpreting performance data, it is therefore necessary to take into account the entire environment in order to identify the events or external causes which may have influenced performance. In addition, even though the entire environment could be taken into account, bounded rationality or the lack of proper knowledge to interpret performance data can lead to erroneous decisions. The theory of change or the cause-consequence relationship which links the action or decision of an actor to long-term outcomes might be very complex. Therefore, interpreting public sector performance data is often beyond the scope of the lay person and may require expert analysis, with diverging opinions even among these experts. Using performance measures for social accountability is therefore not as straightforward as it may seem, since it is unlikely that the lay person will be able to understand all the details and pitfalls of the performance production process.

In addition, March (1978, 1984) has shown that managerial choices often introduce elements of common sense which are not recognised in theories of rational choice. There are elements of ambiguity in choices which are not resolved by factual information like performance data, making the link between information and decisions more complex than suggested by the rational choice theories on which managerialism rests. Along the same lines, Stewart and Walsh (1994) suggest that values are of prime importance in the process of using performance data on public sector organisation, just as they are important in the definition of performance itself. Therefore, they consider that making decisions based on performance measures is *"more like a judicial activity than engineering measurement"* (p. 45). Performance measurement cannot be used straightforwardly for decision making, but instead should be used for supporting politically informed judgements: *"performance assessment in the public domain is a judgement that has to be made politically. The political nature of performance assessment involves recognition that modes of discussion and determination of factors that are relevant and irrelevant must be discovered through political debate. The criteria will shift as values change and in the light of*

experience. Performance assessment is an exercise in practical wisdom not measurement" (Stewart and Walsh, 1994:49).

Moynihan (2005b, 2008) adopts a similar perspective. Based on an experiment⁴⁰ consisting of interpreting performance reports published according to US legislation (the Government Performance and Results Act of 1993), the author shows that the interpretation of performance data to inform decision-making is essentially discursive and linked to political interests, far from the idealized and rational model of the usage of performance data for decision-making. Since performance is 'interest-related', it is unlikely that a unique and consensual interpretation of performance can be provided.

2.2. Unexpected consequences of PMAS

Measuring performance is often seen as central to organizations, for it provides important data for policymakers and managers; as the saying goes, "*what cannot be measured cannot be managed.*" However, introducing PMAS in an organisation can have far-reaching consequences, some of them difficult to identify. It has become clear, after several decades of design and use of PMAS both in private and public organisations, that the "*scientific management idea of a thermometer-like*" measure was unrealistic and approximates more the "*interactive, manipulable and intrusive heat of the sauna*" than "*the 'neutrality' of the thermometer*" (Bouckaert, 1993:11). PMAS are neither neutral nor objective and, as a consequence, actors in the organisations in which PMAS are introduced react to these practices and adapt to them. Far from being neutral and objective, PMAS are social and political and have pervasive effects, unrelated to allowing better decision-making based on performance data. For example, in a recent piece of research based on an HIV prevention programme for sex workers in South India, Biradavolu *et al.* (2015) show that quantified monitoring activities of the programme have had clear adverse effects on the behaviour of the programme staff. Monitoring activities became the priority, and strategic decisions within the programme were made based on monitoring requirements and not on the objectives of the programme itself. They show that the quantification required in the monitoring process ended up undermining community ownership and discrediting existing and locally-informed practices, and was used to discipline and judge the educators. This section provides a

⁴⁰ Moynihan analyses how performance data yielded by the Program Assessment Rating Tool of the Office of Management and Budget in the US are used.

review of the main unexpected consequences of PMAS as identified and conceptualized in the literature.

The fact that the representation of performance is wrongly assumed to comprehensively represent all aspects of performance, as mentioned in sub-section 1.2, can lead managers to unduly focus only on the quantified aspects of performance (*synechdoche*, or “*taking the part to stand for a whole*”, Bevan and Hood, 2006), to the detriment of other un-quantified aspects of performance which are then involuntarily ignored (*tunnel vision*). In addition, if a measure does not fully capture all the dimensions of the associated objective, managers may be encouraged to voluntarily make decisions that improve the reported measure to the detriment of the associated objective (*measure fixation*).⁴¹ In the health or unemployment services, for example, this can lead managers to select the patients who are easiest to treat or the unemployed who are the easiest to place (*creaming*), thus completely distorting the purpose of these public services. In the health sector, it would be seen as fair practice in a hospital to give priority to patients who are the most severely ill or injured, before attending to less severe cases. However, giving more importance to measurable aspects of performance (such as the number of patients treated) could lead to neglecting the more needy patients to focus on easy-to-treat patients in order to increase the number of patients treated. Another form of *measure fixation* may appear when performance measurement becomes more important than programme outcomes. In such a case, as documented by Biradavolu *et al.*, (2015), strategic decisions are made to fit the requirements or to ease the measurement process to the detriment of the main programme goals.

Similarly, PMAS can induce a so-called managerial *myopia*, when managers focus on measurable short terms objectives rather than legitimate long-term objectives. This is made more acute because PMAS, in order to function, require that measures be done shortly after actions have taken place so as to be used as feedback on these actions. Myopia is particularly problematic in the public sector, where numerous agencies implement policies or provide services that only have an impact several years down the line. The most immediate unexpected consequence of PMAS is therefore to focus the attention of the managers on potentially non-essential or aspects of the work of their organisations.

⁴¹ *Measure fixation* and *tunnel vision* are very similar and often confused. However, they differ in the sense that *tunnel vision* refers to a tendency to focus involuntarily on the objectives which are quantified in the PMAS to the detriment of other non-quantified objectives, whereas *measure fixation* refers to a voluntary tendency to focus on the measure, as opposed to the underlying objective that the measure is supposed to represent.

Van Thiel and Leeuw (2002) also suggest that a phenomenon of *perverse learning* can occur once organisations or individuals have learned which aspects of performance are measured and have adapted to it. Managers can arrange to minimize their apparent scope for productivity improvements, in order to make it easier for them to reach their performance targets (*gaming* – see Smith, 1995: 297-298).⁴²

Proper performance measurement also requires honesty. Individuals in charge of providing data for performance measurement can engage in fraud or ‘creative reporting’, leading to misrepresenting the actual performance of the organisation (*misrepresentation* through fraud - see Smith, 1995: 292-293). Misrepresentation has the potential to lead to serious dysfunction as it can mislead the manager or controller about the results of different activities of the organisation, causing him or her to take misinformed decisions.

Finally, it has been argued that the information produced by PMAS also contributes to creating meaning and influencing values, which in turn impact the actors’ behaviours. Recent studies of different fields (Power, 2005:335) including academia, the health sector, psychotherapy, social work and counselling show that auditing and the introduction of PMAS in the UK have profound and often perverse consequences on the behaviour of the personnel exposed to performance measurement. In addition to gaming and the excessive attention to measurement compliance at the expense of professional attention already mentioned, these management practices have led, in a few cases, to a decline in organizational trust, the appearance of defensive strategies or ‘blamism’ and lower employee morale. Similarly, based on findings from a malnutrition programme in Bolivia, Hoey (2015) shows that M&E systems can lower staff morale, create burdensome paperwork, blind managers to operational problems and innovation and lead to self-censorship, therefore contributing to the very problems that M&E should solve. This is one of the very few existing studies of the unintended consequences of monitoring and evaluation systems in development projects.

3. Understanding and modelling PMAS effects

As the two previous sections have shown, defining and measuring organizational performance are challenging tasks. In addition, interpreting performance data to inform decision making is not as straightforward as it may seem. Finally, introducing PMAS into an organisation triggers complex

⁴² For more information about gaming, see Bevan and Hood (2006), Hood (2006) and Kelman and Friedman (2009).

phenomena and can lead to many ‘unintended consequences.’ Whether personal judgement and interpretation is required, or whether vested interests interfere with the story told by performance measures, these management practices have far-reaching consequences that make it very difficult – if not impossible – to comprehensively assess their effects on organizational and individual behaviour, and consequently on organizational effectiveness. This section provides a set of tools to better understand PMAS and how they operate. Section 3.1 describes two ideal-typical approaches to PMAS aimed at giving a better understanding of the epistemological assumptions underpinning the debate surrounding these systems. Section 3.2 provides a framework to analyse and understand what happens ‘outside’ systems of performance-based management and accountability. This framework is then used in the last part of this research to make sense of the data collected during the study of the CBMES initiative.

3.1. Two ideal-typical approaches to PMAS

All in all, the debate on the actual contribution of PMAS to organizational performance in the public sector is not settled yet. It is very difficult to ascertain that PMAS’s perverse consequences and costs do not outweigh their benefits in terms of management and productivity (Smith, 1995; Noordegraaf and Abma, 2003; Talbot, 2005:503; Moynihan, 2009). Introducing PMAS in an organisation can lead to overly-complex management systems, and it is often suggested that the limitations to PMAS should be compensated by the introduction of additional performance indicators, or by the replacement of existing indicators by more complex ones which risk making the situation even worse. However, the potential contribution of PMAS to management and productivity in the public sector should not be rejected outright. Performance data can provide interesting information about an organisation and can prove useful if used to complement other qualitative accounts. Moreover, performance indicators can serve as a basis for discussion, negotiation and accountability, and thus appear to be indispensable mediums of organizational life.

Based on the two previous sections, Table 5 below summarises the two main understandings or approaches to PMAS: the *positivist approach* (PMAS understood as simple technical tools providing objective and neutral representations of the organizational reality as it stands), and the *constructivist approach* (PMAS understood as a social construct loaded with vested interests and political tensions). These two understandings should not be presented in opposition to one another, with one ‘right’ and the other ‘wrong’. Considering PMAS *only* in a

rational way leads to overestimating their contribution to organizational effectiveness, and to ignoring their limitations. Similarly, considering PMAS *only* as a social construct would lead to discarding any potentially interesting data produced by PMAS as unreliable or even fallacious.

There are arguably interesting elements in these two archetypal approaches. As previously mentioned, the public sector engages in very different types of activities. Some of them might be more easily subject to quantified performance measurement than others. As a consequence, 'reality' should probably be modelled using a combination of the two extremes depicted below, which should then be considered to be two ends of a continuum on which any system of performance measurement and management could be located. The next step (outside the scope of this paper) would then be to identify which parameters or contextual variables contribute to pulling any system of performance measurement and management closer to one or the other end of the spectrum.

	'Mainstream' understanding of PMAS (positivist approach)	Alternative understanding of PMAS (constructivist approach)
Performance measurement...	...is objective and gives a clear account of reality. The basic idea is that "a snapshot is enough to understand the whole movie."	...is subjective and relative to the social context, to the common history of the different stakeholders, and to the debates that animate the community of actors involved. The idea is that "to understand the movie we have to see it."

<p>Value and unit of the measure</p>	<p>It is easy to determine what the mission of an agency/ministry is and therefore what is to be measured is relatively straightforward.</p> <p>The unit of the measure is universal, objective and not contested, much like the metre.⁴³</p>	<p>A negotiation is necessary to define what is to be measured and what is the 'unit' of measure. Therefore, the performance measured will be significant only among the stakeholders involved in the negotiation.</p> <p>Consensus of subjectivity: the unit of the measure as well as the measurement process have been agreed upon by the different parties involved.</p> <p>It can be argued that there will <i>never</i> be such a consensus, and that performance measures will always be the subject of political struggle.</p>
<p>Use of performance data...</p>	<p>...is hard, contractual and explicit.</p> <p>Ideally, sanctions and rewards should be clearly specified in a contract linking a principal to its agents, together with the definition of performance indicators and targets. Little discussion is necessary if the contract is well written.</p>	<p>...soft, dialogic and implicit.</p> <p>Performance targets and performance indicators are only mediums for discussion, explanation, negotiation and justification. This dialogic part is the most important.</p>
<p>Control...</p>	<p>...is distant.</p> <p>The control can be exacted even if the principal and the agent do not meet.</p>	<p>...is interactional.</p> <p>The control is social, in the group where performance indicators and targets have been discussed and negotiated. Reputation is important, as well as values and social codes.</p>
<p>Asymmetry of...</p>	<p>...information between an agent and the principal.</p> <p>What matters is the value of the measure, not the unit of the measure, which is universal, objective and not contested.</p>	<p>...concepts, interests and meanings between the different stakeholders. The negotiation of what is to be measured and what will be the unit of the measure allow the different stakeholders to understand what the others mean and want.</p>

Source: author

Table 5 – Two ideal-typical understandings of PMAS

⁴³ It took mankind about 200 years to overcome vested interests and to agree, in 1960, on an International System of Units (the ISU – only Liberia, Myanmar, and the United States of America are not signatories of this treaty) and on a universal definition of the metre. It is only since 1983 that the metre has been physically defined as the distance travelled by light in a vacuum in 1/299792458 of a second. Unfortunately, the 'objectivity' of the length is sometimes disturbed by interesting anecdotes, such as the loss of the space probe, the Mars Climate Orbiter, due to a misunderstanding on the unit of the length: one of the subcontractors used the English metric system (inch) whilst the others had adopted the metric system (as defined in the ISU). Both groups had exchanged technical specifications involving measures without paying attention to the units. This incident is a reminder that even the most apparently objective measures have been, at some point, socially defined.

3.2. Modeling PMAS within organisations: human actions and meaning, power and norms

The previous sections have made it explicit that PMAS have far reaching consequences. When introduced in an organisation, PMAS will very likely modify the existing relationships between the agents as well as the structure of the organisation itself. In addition, as mentioned in chapter III, the effects of PMAS on the performance and accountability of organisations are likely to be undermined by ignored implicit assumptions regarding how these systems operate.

When PMAS are introduced, the particular routines, norms and power structures enabling and constraining individual action and interaction within an organisation are likely to be challenged and modified, leading to the emergence of different routines, norms and power structures. To analyse this phenomenon, Vakurri and Meklin (2006) introduce a model, referred to as the *Structurational model of Performance Measurement*, which rests on organizational structure or institutional properties on the one hand and agents on the other. In this model, agents' actions are limited and constrained by existing structures within their organisation, structures which are in turn progressively modified by the actions of the agents. Vakurri and Meklin's model aims at accounting for the interactions between performance-based management systems, actors within the organisation (agents) and the institutional properties of the organisation.

This framework suggests that the ambiguities linked to performance measurement (ambiguity of what performance measurement is and ambiguity about how actors use performance data) could be better explained in relation to the institutional properties that constrain or allow certain behaviours, such as gaming or misrepresentation through fraud. Within this framework, "*organizational actors employ performance measurement by assigning shared meanings to it*" (2006:239). Repeated interaction of human agents with these management devices shapes institutional properties which, in turn, constrain social practices and set the conditions for interactions with performance measurement systems:

"When the members of an organisation act upon performance measurement information, they do so within the institutional setting of that organisation. When people design performance measurement systems, adopt or implement them, modify them, resist them or politicise with them they are influenced by the institutional conditions of their working environments. These are the conditions for interaction with performance measurement." (Vakkuri and Meklin, 2006:239)

While *institutional properties* are not defined in this article, references to Orlikowski (1992) suggest that they refer to a set of rules and resources – meaning, power and norms – that human agents use in their everyday interactions. Orlikowski (1992, 2000) studies technology based essentially on the *theory of structuration* developed by A. Giddens (1979, 1984). Giddens defines *structuration* as a social process of reciprocal interactions between structural characteristics of organisations and human actors, suggesting that human actions are enabled and constrained by *structures*, which are themselves the result of previous actions. These structures constitute the set of rules and resources which mediate human action, while they are, at the same time, reaffirmed and modified by their use by human actors. They are made up of three fundamental elements of social interaction: *meaning, power* and *norms*, which are progressively created, perpetuated or modified when agents act within an organisation. These three fundamental elements, while difficult to separate in practice, are nevertheless important from an analytical point of view to better account for the social mechanisms underpinning actions and interactions within organisations and society at large. Let's now turn to each of these three elements.

The constitution and communication of *meaning* is necessary in any type of human interaction. It is made possible through shared interpretative schemes and extensive reference to the accumulated knowledge that individuals gain from their interaction with the world. Shared interpretative schemes are what constitute *structures of signification*, which are the “*organizational rules that inform and define interaction*” (Orlikowsky, 1992:404). Interactions between individuals are made possible by these structures of signification, which give meaning to human actions and reactions. In return, human actions and reactions contribute to shaping these structures of signification, which are therefore subject to change.

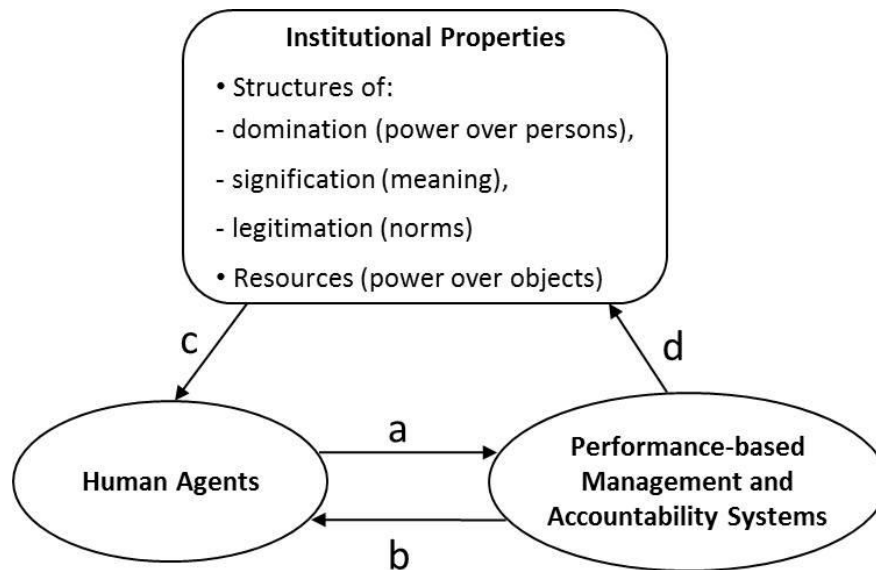
Power is what characterizes the “*transformative capacity*” of human interactions, the ability of human action to transform the social and material world. Two types of power can be distinguished: power over people (authoritative resources) and power over objects and material elements (allocative resources). The power extended over people is institutionalized through *structures of domination*, “*which reflect the fact that all social systems are marked by an asymmetry of authoritative and allocative resources*” even though “*there always remains the potential for agents to act to change a particular structure of domination*” (Orlikowsky, 1992: 405). This means that even though a particular structure of domination constrains human actions

and interactions at any given time, the particular actions of individuals in turn shape these structures of domination.

Finally, *norms* refer to rules or organizational conventions that determine legitimate or appropriate conduct. Norms are institutionalised as *structures of legitimation*, “*whereby a moral order within an organisation is articulated and sustained through rituals, socialization practices, and tradition*” (Orlikowski, 1992:405).

Any type of technology, including PMAS, can be considered, according to Orlikowski’s reasoning, as partly constituting the structure of an organisation. In the particular case of PMAS, these management devices are the result of human intention and action; they are designed, developed, put into practice and used by individuals in order to achieve particular effects (informing and guiding decisions), and they contribute to convincing other people of the relevancy of such an action. Performance measurement can also be used to reward or sanction, making such tools part of the structure of domination prevailing in the organisation in which they are put into practice. They convey meaning by providing common references for judgment or decision making and are used to legitimate actions and decisions. Finally, they can give particular individuals power over other individuals. A schematic representation of the *Structurational model of PMAS*, adapted from the models of Vakkuri and Meklin (2006) and Orlikowski (1992), is presented in Figure 4 below.

This framework will be used to analyse the data from the CBMES initiative, as presented in chapter VI. The introduction of the CBMES initiative at the local level in Uganda was aimed at empowering members of the local communities so as to allow them to ensure that civil servants and government representatives were accountable for their work and for the quality of the public services delivered. Proponent of the CBMES initiative therefore hoped that the introduction of such a system of accountability would change the structure of domination, signification and legitimation in such a way as to give local community members enough legitimacy and power to ensure that the two fundamental requirements of accountability, *answerability* and *enforceability*, were satisfied and that the empowerment of local communities, along with monitoring and evaluation activities, would help improve the quality of service delivery.



Arrow	Type of influence	Nature of influence
a	PMAS as a product of human action	A given PMAS is the result of human action such as design, development, appropriation and modification.
b	PMAS as a medium of human action	PMAS facilitates and constraints human action through interpretative schemes (meaning) and norms.
c	Institutional conditions of Interaction with PMAS	Institutional properties influence human interaction with PMAS.
d	Institutional consequences of interaction with PMAS	Interaction with PMAS influences the institutional properties of an organisation, through reinforcing or transforming structures of signification, domination, and legitimation.

Source: adapted from Orlikowski (1992) and Vakkuri and Meklin (2006)

Figure 4 – Structural model of PMAS

4. Conclusion

This chapter has focused on underlining the limitations and complexities of PMAS in order to complete the analysis of the implicit assumptions linked to PMAS. The difficulty of identifying precisely what the performance of public organisations is has been highlighted, as has the difficulty in actually measuring this performance. The complexity of interpreting performance measurements to inform decision has also been underlined, together with the many unintended consequences of PMAS identified in the literature on public management and organisational science.

Two forms of implicit assumptions have therefore been identified. In chapter III, *behavioural* implicit assumptions linked to the various sub-functions of PMAS have been introduced. Additional *structural* implicit assumptions have been identified in this chapter. These are assumptions about the nature of the performance of public organisation, and the possibility of quantifying performance. Behavioural and structural implicit assumptions all contribute to justify unexpected consequences of PMAS.

The last section of the chapter has provided a comparison between two ideal-typical approaches to PMAS, opposing a positivist approach which corresponds to the managerial understanding of performance measurement to a constructivist approach which is an attempt to move away from the reification process characteristic of the managerial approach. The space for understanding implicit assumptions and unexpected consequences can be found in the gap between these two ideal-typical approaches.

Finally, a *structurational model of PMAS* has been introduced based on the development of previous work by Orlikowski (1992) and Vakkuri and Meklin (2006). This model accounts for the dynamics between agents and structures of domination (power over people), legitimation (norms) and signification (meanings) within organisations, which enable and at the same time constrain human actions. This model is used in chapter VI to analyse the dynamics underpinning the operationalization of the CBMES initiative in Uganda.

Chapter V - MANAGERIAL SOCIAL ACCOUNTABILITY IN PRACTICE: UGANDA

The two previous chapters have shown to what extent the oversimplifications of the managerialist understanding of PMAS were likely to explain the disjuncture between the 'order' expected by the proponents of managerialist approaches and the actual results observed in the field. They have shown that PMAS are underpinned by complex social mechanisms; they are always challenged, negotiated and diverted from their initial purposes, and are thereby transformed. As has been underlined, introducing management techniques such as PMAS in organisations has far reaching consequences. An oversimplified understanding of how they operate leads to various unexpected consequences, such that the effects may significantly differ from what their designers and promoters were hoping to achieve. The notion of implicit assumptions has been introduced to underline that most of the goals and sub-functions of PMAS are justified by incomplete theories of change and simplistic behavioural expectations. Finally, the difficulties of unambiguously defining the performance of public organisations, measuring this performance and actually using performance data in the particular way devised by the promoters of PMAS have been underlined.

In order to answer the question on which this research is based – *“What are the effects of the promotion and implementation by donors of performance-based management systems on the accountability of local government officials, and how can these be explained?”* it is now necessary to focus on the study of the CBMES. If the introduction of implicit assumptions and unintended consequences are the first steps towards a better understanding of the effects of performance-based management systems on the accountability of local officials, this paper argues that the detailed mechanisms through which such systems operate are largely unknown. It is therefore necessary to conduct more in-depth research to identify the complex social mechanisms constraining and determining the effects of PMAS. This is the purpose of chapters V and VI.

The CBMES is a project of the NGO Uganda Debt Network (UDN), which aims at recruiting members of local communities and training them to monitor and evaluate the quality of the services delivered by government agencies at the local level (the sub-county and district levels). Chapters VI investigates how community monitors of the CBMES initiative in the Iganga District of Uganda hold civil servants and politicians accountable for the quality of the service provided. To do so, the structural model of PMAS introduced in chapter IV section 3 is used to identify the

mechanisms underpinning the CBMES in terms of the modification of structures of domination, meanings and legitimation.

Since it is in part through formal horizontal and vertical accountability institutions that initiatives such as the CBMES project can contribute to enforcing accountability, it is important to understand the nature and roles of all these institutions in the Ugandan context. The first section of chapter V therefore depicts the existing accountability mechanisms which have emerged in Uganda in the last fifteen years as the result of donor pressure. It then shows how the managerial approach to accountability has gradually prevailed. This part of the research is based on interviews with public officials and aid workers, and on the analysis of official documents from these different accountability organisations and from NGOs. It is within the framework of these different institutions that a social accountability initiative like the CBMES can carve out a space; it remains to be seen, however, how much space this is, and how it is actually used in practice.

The second section of chapter V presents and describes the CBMES initiative *per se*, along with its history, its goals and how it is designed to operate at the local and national levels.

The third section then details how the structural model of PMAS is operationalized to help understand the social mechanisms behind the CBMES, through successive focus on two aspects of the work of community monitors. The first aspect is the selection of activities to monitor and the justifications behind these choices. The second aspect is the definition, interpretation and use of performance indicators by the community monitors during the monitoring process, as well as the way community monitors use performance data in their interactions and discussions with local government officials.

1. Context: the managerialisation of accountability in Uganda

As part of its efforts to benefit from the debt reduction programmes of the World Bank and the IMF, Uganda engaged, towards the end of the 1990s, in the “performance movement.” For over two decades the country has attempted to implement various monitoring and evaluation systems and performance management arrangements. As a result, Uganda’s accountability and performance management systems are often considered to be among the most mature in Africa, presenting “*significant lessons to learn from and experience to share*” (Taylor-Powell, 2006:6). According to the World Bank’s 2007 study on Result-based National Development Strategies (World Bank, 2007: A40-A41), Uganda was one of three countries out of the 62 reviewed to have

ranked “B” in result-oriented frameworks⁴⁴ and one of eight countries to have ranked B in “operational national development strategies.” Uganda therefore appears to be a perfect example to illustrate and study the development of the ‘performance movement’ in developing countries. The purpose of this section is to provide an overview of this process and of the organisations which compose the Ugandan accountability and performance management framework.

1.1. The emergence of the ‘performance movement’

Since the end of the ‘90s, the Government of Uganda (GoU) has been developing its monitoring and evaluation and performance management structures. In order to be eligible for the Heavily Indebted Poor Countries (HIPC) initiative of the World Bank and IMF, developing countries are required to develop a comprehensive national development strategy to be presented in a Poverty Reduction Strategy Paper (PRSP). A PRSP should be produced following five core principles, as described by the IMF:

“**Country-driven**, promoting national ownership of strategies through broad-based participation of civil society; **result-oriented** and focused on outcomes that will benefit the poor; **comprehensive** in recognizing the multidimensional nature of poverty; **partnership-oriented**, involving coordinated participation of development partners (government, domestic stakeholders, and external donors); and based on a **long-term perspective** for poverty reduction.”⁴⁵

Data production and management – generally referred to as ‘Monitoring & Evaluation (M&E) frameworks’ – started to invade the official discourse of Ugandan government officials and documents during the launch of the first Poverty Eradication Action Plan (PEAP – the Ugandan PRSP) between 1997 and 2000. In the late ‘90s the government introduced, at least on paper, a Result-Oriented Management (ROM) process in the public service.⁴⁶ Similarly, the MoFPED progressively introduced reforms such as output-based budgeting to enable the various ministries, departments and agencies, as well as local governments, to plan and budget according to clear procedures and against the provision of clearly stated outputs. This process was supposed to encourage sectors such as transport and infrastructure, education, water and sanitation and health to set up indicators and output targets in order to review and monitor their performance. However, ROM principles were not seriously put into practice until the third phase of the reform

⁴⁴ On a scale from A – Sustainable to E – Little action.

⁴⁵ <http://www.imf.org/external/np/exr/facts/prsp.htm> Last access on March 2013.

⁴⁶ The public service reform has been, in theory, a continuous process since the early ‘90s. The first phase of the public service reform, from 1991 to 1997, focused on downsizing, ‘rightsizing’ and restructuring. The Result-Oriented Management process was introduced during the second phase, from 1997 to 2002, but did not have much impact until the third phase was launched, the Public Service Reform Programme of 2005-2010.

which took place much later, between 2005 and 2010. Since then references to data and statistics, as well as to monitoring and evaluation strategies and frameworks, have progressively gained prominence and are today a central element of the country's official discourse.

During the late '90s and early 2000s quantified data were primarily used to understand the causes and trends of poverty through periodic analysis, based on routine and survey data. In 1998, a unit dedicated to poverty monitoring was created within the Ministry of Finance, Planning and Economic Development, with external funding from development agencies. This Poverty Monitoring Unit was in charge of providing biannual poverty status reports, informed by data compiled from different sources and tools such as household surveys, Participatory Poverty Assessments and routine data collected from the official Management Information Systems of line ministries. In 2000 the funding was renewed and the Unit, renamed the Poverty Monitoring and Analysis Unit, started undertaking more analytical work, the purpose of which was to provide qualitative and quantitative analyses of poverty patterns in urban and rural areas in Uganda, and to question the changes in poverty patterns following the implementation of poverty reduction policies.

In the 2000s, successive corruption scandals have increased donor concern over the government's ability to properly use aid monies. The expansion of public expenses and official development assistance, together with well-publicized corruption scandals (such as the Global Fund and Commonwealth Head of Governments Meeting (CHoGM) scandals in 2005-06 and 2007), raised serious concerns about the GoU's accountability on public spending. As a consequence, the official discourse as presented in official documents progressively shifted away from poverty monitoring and analysis towards budget and outcomes monitoring. In August 2010 various donors engaged in budget support decided to trim their 360 million dollar contribution for the 2010-2011 fiscal year by at least 10%, based on a lack of result in the fight against corruption in Uganda following the Global Fund and CHoGM scandals; this created additional pressure on the Government of Uganda to stay on the path of public sector and public finance management and accountability reforms.

In addition, in the early 2000s the selected outcomes featured in the monitoring and follow-up matrixes required by donors, and especially by the World Bank (in the Poverty-Reduction Support Credit - PRSC), were difficult to monitor. They were considered to be useless in informing disbursement decisions. The production of the second PEAP in 2000, and the implementation of the first two World Bank Poverty Reduction Support Credits (PRSC 1 and 2) in

2001 and 2002, has made it necessary, in the eyes of the GoU and donors, to develop a result-oriented framework based on output indicators linked to clearly defined actions, which would allow for better monitoring and control and serve as a plan for governmental action and support for disbursement decisions (Williamson, 2003; Booth and Nsabagasani, 2005; Smith *et al.*, 2010). Following the PRSC 2 in 2003, the Government of Uganda launched a National Integrated Monitoring and Evaluation Strategy (NIMES) in line with the ROM process engaged in earlier; its purpose was to establish an overarching M&E framework for the performance of poverty reduction policies. This framework was expected to harmonize the different data sources and coordinate the different M&E frameworks established for numerous conditional grants and donor projects, with little coordination effort. Priority indicators linked to the main objectives of the PRSC were identified together with baselines and targets for each of them. Data produced by the different line ministries and by surveys carried out by the Uganda Bureau of Statistics were used to monitor progress according to this framework. This framework took on a growing importance in the official discourse as a central tool for coordination and monitoring as the number of development agencies providing budget support increased; in 2011, ten international partners⁴⁷ provided more than 350 million dollars per annum of general budget support. Subsequent efforts to harmonize M&E procedures among the different donors, together with pressure for tight monitoring of these resources, has led to the design of yet another tool, the Joint Assessment Framework, in order to regularly measure and review progress and actions according to agreed-upon objectives.

M&E systems are assumed to impact performance in sectors such as health and education, which have faced pressure and incentives from donors to identify performance measures and targets (Interviews; Smith *et al.*, 2010). However, the very recent corruption scandal which hit the Office of the Prime Minister (OPM), the office housing the National Integrated Monitoring and Evaluation Strategy supposed to provide an overarching M&E framework for all development aid, should encourage observers to take a sceptical and critical look at the efficiency of these recent reforms. In the second semester of 2012, an audit by the Auditor General allegedly showed that more than 10 million euros of development aid had been transferred to the personal account of a high-ranking civil servant of the OPM. As a result, four European countries (Norway, Sweden, Denmark and Ireland) asked to be reimbursed for the

⁴⁷ The World Bank, the European Commission, the African Development Bank and Governments of the United Kingdom, Germany, Ireland, Sweden, Norway, Denmark and the Netherlands.

money they had given to Uganda,⁴⁸ and DFID, the UK development agency, together with other development agencies, temporarily suspended their financial support following the scandal.⁴⁹

1.2. Horizontal accountability mechanisms in Uganda

As previously mentioned, accountability can be separated into horizontal, vertical and diagonal accountability. Horizontal accountability usually refers to the systems of checks and balances within the framework of governmental institutions. These institutions are presented here.

a) Legal framework and institutions

Several institutions in Uganda have been charged, at least on paper, with the task of monitoring the performance of the government and the quality of service delivery. The functions and responsibilities of most of these institutions are defined in the Constitution of 1995 and in subsequent legislation (the Local Government Act of 1997, the Budget Act of 2001, the National Planning Authority Act of 2002 and the Public Financial and Accountability Act of 2003, among others). The main institutions which use and produce performance data are the National Planning Authority, the Office of the Prime Minister and the Ministry of Finance, Planning and Economic Development.

The *National Planning Authority* (NAP) was established in 2002 by the National Planning Authority Act. It is the main statutory institution in charge of coordinating national and decentralized development planning, and is mandated to put in place, coordinate, manage and evaluate the frameworks and strategies for national development planning. Its primary function is to produce comprehensive development plans for the country (National Development Plans (NDPs), which are the successors of the PEAP), together with the result framework for the NDP. The NPA has to ensure that the relevant government institutions contribute to M&E through the development of performance indicators coherent with the National Development Plan.

The *Office of the Prime Minister* has an M&E department (the Directorate of Policy Coordination, Monitoring and Evaluation), whose purpose is, by law, to coordinate national evaluation activities. The National Integrated Monitoring and Evaluation Strategy previously mentioned falls under the responsibility of this department. Basing its conclusions on the

⁴⁸ http://www.lemonde.fr/afrique/article/2013/01/28/corruption-les-pays-scandinaves-reclament-le-remboursement-d-aides-a-l-ouganda_1823655_3212.html For an interesting list and description of the latest corruption scandals in Uganda go to : <http://allafrica.com/stories/201211120092.html?viewall=1>

⁴⁹ <http://www.guardian.co.uk/global-development/2012/nov/16/uk-suspends-aid-uganda-misuse>

quarterly submission of strategic performance reports by every Sector Working Group made up of donors and government officials, the OPM is responsible for monitoring government performance; it has to report to the Cabinet every six months, and annually to the Parliament. These performance reports are supposed to summarise the key expenditures, actions and outputs of the sector, as well as planned actions and targets.

The *Ministry of Finance, Planning and Economic Development* (MoFPED) is responsible for resource mobilization, the formulation of national budgets, financial accountability (which falls under the responsibility of the Office of the Accountant General), the disbursement of resources, and budget monitoring and reporting. In July 2008, the GoU established the Budget Monitoring and Accountability Unit (BMAU) within the MoFPED. The role of the BMAU is to enhance monitoring efforts geared towards effective implementation of government programmes, according to budget performance. By law, all ministries, departments, agencies and local governments have to report quarterly on their budget performance (outputs and expenditures) to the BMAU. Based on these reports, the BMAU conducts field visits and audits to verify the veracity of the reported performance.

In addition to the institutions aforementioned, other complementary institutions – including the Office of the Auditor General, inspection departments in the line ministries, MoPS, MoLG and the Inspector General of Government – are in charge of ensuring that the different governmental organisations obey the law and administrative rules.

The Auditor General is appointed by the President with the approval of the Parliament. His or her role is defined in the Constitution of 1995. The Auditor General's official functions are to "*a) audit and report on the public accounts of Uganda and all public institutions*" and "*b) to conduct financial and value for money audits in respect of any project involving public funds*" (Constitution of the Republic of Uganda, 1995, article 163). The Auditor General has to submit an annual report to the Parliament on the accounts he has audited. However, the actual ability of the office of the Auditor General to fulfil its mandate is compromised by its lack of independence (the Auditor General can be dismissed by the President) and limited control over its own financial resources. Moreover, the sheer volume and variety of transfers to local governments, and the flood of details reported to the centre, make it very difficult for the Office of the Auditor General to efficiently track public expenditures (Wyatt, 2008).

As far as Parliament is concerned, the opposition has been chairing (by law) the Public Account Committee since the introduction of multi-party politics in Uganda in 2006. The role of the Public Account Committee is to audit reports from the Auditor General and other institutions and hold government officials accountable for their expenses. This committee is complemented by the Local Government Public Account Committee, which is in charge of holding local government officials accountable.

The need to clearly define the role of each of these accountability institutions to ensure that there is no duplication of work nor contradictory competing interests, is an issue which is regularly raised in evaluation reports (Booth and Nsabagasani, 2005; Hauge and Mackay, 2004) and has been further emphasized in the National Development Plan (NDP) of 2010. From an operational standpoint, the performance targets and indicators featured in national development strategies (PEAP / NDP) are supposed to be the central monitoring and evaluation systems of the government. However, in practice the various functions that the management system of PEAP/ NDP is supposed to fulfil are often performed by different control systems, which are distinct and non-complementary. Any attempt to unify these functions within one M&E framework risks the creation of an additional system that, instead of replacing the older ones, creates an extra challenge that the already resource-constrained public sector has to face (for the case of Uganda see Booth and Nsabagasani, 2005).

This coordination problem is made worse by Uganda's decentralization process. In 1992, Uganda embarked on an extensive decentralisation process in order to reform its local government (LG) system (LG are composed of districts, Municipal Councils and City Divisions). This reform was intended to promote democratization, improve service provision and reduce poverty. District LGs are, by law, in charge of providing budget and development plans for the districts and monitoring frontline service delivery. They are also in charge of reporting on their expenses and achievements. Districts must ensure that the minimum standards of quality and procedures established by the line ministries are respected. However, the low capacity of many LGs threatens the overall budget production process.

b) Official data production and collection

Following the introduction of performance-based management in Uganda's public sector, tools and devices to produce and collect performance data were developed. The performance data used in management and accountability consist of two types: data produced by the Uganda

Bureau of Statistics, and data produced by various management information systems of the different line ministries.⁵⁰

The Uganda Bureau of Statistics produce data based on periodic surveys and censuses – such as Demographic Health Surveys, National Service Delivery Surveys, National Household Surveys and National Panel Surveys – which, by nature, are not annual (apart from the National Panel Surveys, which are supposed to be conducted every year). Although these data are useful in providing a snapshot of the state of the country on a periodic basis (every four to five years), this periodicity make them unsuitable for annual or bi-annual monitoring.

They are therefore complemented by data produced on a continuous basis by the different management information systems of line ministries, which are supposed to provide data for monitoring, evaluation and performance management. These systems, however, face several important challenges (Interviews; Hauge et al., 2002, 2003, 2004; Booth and Nsabagasani, 2005; MoLG, 2009), and the data they provide are considered to be of poor quality. The funding required to actually collect the data is usually lacking, which means that even if the ministers and local governments are equipped with the computers and internet connections needed to collect and send the data to the database, there is no one to actually enter the data into the computers. In addition, the level of education and specific technical training of the people using these systems, especially at the local level, is weak at best and often non-existent. The attention to detail required to collect and produce accurate data from the field is therefore often lacking, which in turn negatively affect the quality of the data available for the monitoring process. This is made worse by the very hazy definition of the data to collect, which also varies from one system to another, meaning that aggregation of data is often difficult if not impossible.

Better coordination and harmonization between the different systems is often called for, according to many observers and actors within these systems. In Uganda, the administration has to face up to 14 different types of monitoring and evaluation systems (Hauge and Mackay, 2004:2). Hauge (2003:29) estimates that, in the sectors of primary education, health and water, district-level civil-servants have to collect an average of 300,000 data entries per year. Consequently, the human resources required to efficiently operate such a huge network of data collection, production and distribution are considerable, challenging already ill-equipped and

⁵⁰ HMIS (Health Management Information System) for the health sector, EMIS (Education Management Information System) for the education sector, DWD to monitor water points and sources, CIS (Community Information System) to collect household-oriented information, and several other complementary systems from other ministries, agencies and donor projects.

rather disorganised institutions. Finally, although some data are collected, they are rarely diffused among the different actors who could make good use of them. Ministries, ministerial departments and local governments usually do not have easy access to these data.

c) Performance-based contracting and management

In an attempt to more tightly link the work of civil servants to the performance of the public sector, the GoU has recently, in its official discourse on accountability and performance management, pushed its ROM programme one step further. The ROM approach rests on a 'results framework' for every organisation, which should include a mission statement, clear objectives, key outputs and performance indicators. Budget Framework Papers for all sectors are supposed to be 'ROM-compliant' (Wyatt, 2008: 29). This means that the expenditures planned in the budget should be directly linked to performance targets, which can then be broken down into ministerial, organizational and individual performance. In the wake of this reform, on July 2010, performance contracts were introduced for the first time between accounting officers and the Permanent Secretaries of the Ministries of Local Government (MoLG) and Public Service. Performance contracts have needed to be signed every year since July 2010 (Republic of Uganda, 2010b):

- Between Permanent Secretaries of all the ministries and the Head of the Public Service
- Between the Permanent Secretary of the MoLG and the municipal Town Clerk or district Chief Administrative Officer. Chief Administrative Officers and Town Clerks have to choose two performance indicators from the development plans of their local governments, on which their performance is assessed.

Sanctions and rewards should accompany these performance contracts (Republic of Uganda, 2010b), which are meant to be progressively extended throughout the whole public service (Republic of Uganda, 2010a).

Another form of performance-based management exists in the Ministry of Local Government. The Inspection Department of the MoLG annually assesses the performance of LGs and provides a classification of the different districts according to three categories: 'reward', 'static' 'penalty.' The measured performance and ability of the LGs to meet a set of minimal requirements is considered representative of their ability to manage financial grants from the central government. Based on this assessment, financial rewards or sanctions are applied to the different LGs.

However, the limits of both systems soon became clear. As far as performance contracts are concerned, the actual motivation of the public servants is very low. There is little room for upward mobility – which is, in any case, not determined by the performance of the employees – and the salaries being low, it is very common to see civil servants doing several jobs at once and therefore dedicating little time to their work in the public service. Overall the sanctions and rewards linked to good or poor performance represent a very limited part of a public servant’s income, and therefore they do very little to actually motivate them.

As far as the performance of the districts is concerned, the result is to some extent counter-productive. . Indeed, the same districts tend to be regularly rewarded or punished. It seems that the well-performing districts are already the richest, and their employees tend to be the best educated. Conversely, in the poorest districts the level of education of the civil servants is very low, making it more challenging for the district to meet the performance targets since most are process-oriented and aimed at determining whether the districts have the capacity to manage the funds they receive (ACODE, 2010).⁵¹ It is therefore the poorest districts, and the ones least likely to attract educated civil servants, which are penalized while the most attractive are rewarded, although the former are more in need of capacity building and additional funding.

1.3. Vertical and diagonal accountability mechanisms

As previously mentioned, accountability can be separated into horizontal, vertical and diagonal accountability. Horizontal accountability is essentially enforced by the organisations and agencies mentioned in the previous section. As a reminder, vertical accountability designates mechanisms such as elections, by which citizens control governments, and diagonal accountability (see chapter II, section 3.2) refers to situations in which civil society representatives perform horizontal accountability functions *instead of or together with* dedicated agencies. This section addresses vertical and diagonal mechanisms of accountability.

Together with the auditing function of the Office of the Auditor General, the national auditing process in Uganda provides potentially powerful tools for vertical and diagonal

⁵¹ The performance indicators used are as follows: Quality of the Development Plan; Staff Functional Capacity; Monitoring and Mentoring (LGTPC Performance); Capacity Building Performance; Communication and Accountability Performance; Budget Allocation Performance; Procurement Capacity and Performance; Local Revenue Performance; Gender Mainstreaming Performance; Operation and Maintenance; Council, Executive and Committee; Council Sector Committees; Functionality of Education Dept.; Functionality of Health Directorate; Functionality of Water Dept.; Functionality of Works Dept.; Functionality of Production Dept.; Functionality of Environment Dept.; HIV/AIDS Mainstreaming; and LOGICS Monitoring system (MoLG, 2010).

accountability. The keen interest of the media in reports from the Office of the Auditor General and Public Account Committee, as well as in corruption scandals, helps increase the pressure on accounting officers (Wyatt, 2008: 28). It is through this channel that the most recent scandal involving high-ranking civil servants from the Office of the Prime Minister became public, triggering an international outcry. The discovery, by the Auditor General, of illicit bank transfers into the private bank accounts of senior officials is tangible proof of the contribution of this institution to accountability. However, as mentioned in chapter II (section 3), two aspects of accountability must be distinguished: answerability and enforceability. Asking civil servants to account for their behaviour is one thing (answerability), but being able to actually sanction wrongdoing is another (enforceability). As in previous corruption scandals, the final decision rests in the hands of the judges in charge of investigating the case. It is the judiciary system which will, in the end, make the accountability system succeed or fail.

However, publicising corruption or the performance results of public institutions is useless if it cannot be relayed by civil society and the press. As far as freedom of information and transparency is concerned, Article 41 of the Constitution, reinforced by the Access to Information Act of 2005, guarantees to every citizen the right to access any information in the possession of the state. This should, in theory, make room for public pressure on government officials to provide efficient services and carefully monitor public expenses. However, in practice, access to information is difficult and costly, and can require a lot of patience.⁵²

In addition, the NGO Freedom House, which publishes reports on press freedom, classifies Uganda as having a 'partly free' press. Although the Constitution provides for freedom of expression, several laws enacted in the name of national security have, in practice, constrained press freedom. Moreover, the NGO reports that *"the government regularly uses security agents to harass, intimidate, and detain journalists who are critical of the government or the President."* However, it also acknowledges that the *"state-run print media have gained a reputation for editorial independence despite the fact that many of their top editors are selected by government officials. In fact, the state-owned New Vision has reported critically about the government so regularly that the President has on occasion threatened to fire the paper's editors."*⁵³ Consequently, it is likely that data on government performance and effectiveness could be used

⁵² Global Integrity Report for Uganda, 2009 assessment. <http://report.globalintegrity.org/Uganda/2009/scorecard/15> (last access on September 10th, 2010).

⁵³ Both citations from Freedom House, Press Freedom 2009 edition. <http://www.freedomhouse.org/template.cfm?page=251&year=2009> (last access on September 10th, 2010).

to feed critical opinions on government actions and could spark public debate on government policies.

Finally, the Constitution of 1995 and related legislation provide ample room – in theory - for civil society participation in decision making and monitoring of government activity.⁵⁴ The Local Government Act of 1997 and its subsequent amendments affirm democratic participation in decision-making, planning and budgeting. Several NGOs, including the Uganda Debt Network, which is presented and studied next, strive to foster local participation. The Uganda Debt Network runs a Community Based Monitoring and Evaluation System in several districts of Uganda, based on a network of community monitors. However, these initiatives depend largely on external funding from development agencies or international NGOs, and therefore lack autonomy and sustainability. A study carried out by the Operations Evaluation Department of the African Development Bank ranks ‘civil society participation’ sixth on its list of gaps identified in PRSP M&E, emphasizing the limited stakeholder engagement in accountability systems as well as the over-centralisation of decision making (Taylor-Powell, 2006).

The budget process in Uganda is a good example, at least on paper, of how the different horizontal, vertical and diagonal accountability mechanisms are organized to lead to better accountability. The process is defined in the Budget Act of 2001 and the Public Finance and Accountability Act of 2003, both of which incorporate so-called ‘best practices’ in public sector budgeting and financial management. The MoFPED proposes the budget, which is then reviewed and endorsed by the Cabinet. The national budget is then approved by the National Parliament and the Office of the Auditor General, as well as the different parliamentary committees in charge of auditing the expenditures made under each national budget. In addition, the budget process is meant to be participative. Each annual budget cycle, which starts in October, involves different consultative workshops at various levels. These include a local government budget framework workshop at the local government level, where local communities, NGOs and CBOs are supposed to be consulted and to play an active role in the production of the Local Government and Sector Budget Framework Papers which are subsequently aggregated to produce the national budget.⁵⁵

⁵⁴ Article 17 (1)(i): *“It is the duty of every citizen of Uganda to combat corruption and misuse or wastage of public property”*

Article 38 (1): *“Every Ugandan has a right to participate in the affairs of government, individually or through his or her representatives in accordance with the law”*.

Article 38 (2): *“Every Ugandan has a right to participate in peaceful activities to influence the policies of government through civic organisations”*.

⁵⁵ See Annex 1 for a diagram of the entire budget cycle.

In theory, there is space for citizens to engage in accountability mechanisms. However, the question remains whether citizens or CSOs actually use this space. To what extent do they take part in the budgeting and budget-monitoring process? To what extent do they use the publicly available performance data produced by the government? What type of performance data do they use in the course of their monitoring process? The study of the CBMES initiative, presented next, provides answers to these questions.

2. The CBMES initiative: history and principles

2.1. From Poverty Action Fund Monitoring Committees to the CBMES

In 2002, UDN changed its strategy and renamed its monitoring committees ‘Community-Based Monitoring and Evaluation Systems.’ The reasons for this change are twofold. Firstly, the PAF Monitoring Committees operated at the district level; for the actual monitoring activities they relied on individual volunteers at the local level, who monitored public services within their communities on a punctual basis. These individual volunteers operated without any institutional back-up and with very little legitimacy, and were often considered to be ‘trouble-makers’ rather than legitimate representatives of civil society. As a result most stopped volunteering with UDN for fear of being ostracised. Secondly, monitoring activities did not take place on a continuous basis and were not deemed very efficient. The problems identified by the PAF Monitoring Committees were very local in nature and therefore not very relevant at the district level, and even less so at the national level.

Consequently, the CBMES initiative was designed to operate on a continuous basis at the local level, through a large group of community monitors who could gain acceptability and legitimacy through prolonged work and interaction with local government officials and civil servants. Today the CBMES managed by UDN is operational in 20 districts in Uganda (see Annex 2 for a map of Uganda showing the districts in which UDN operates). In each of these districts, the CBMES depends on Community Based Organisations (CBOs) legally independent from UDN, which recruit the community monitors from the district. In each district where UDN operates, the CBMES is present in a few sub-counties. In order to make each monitoring group independent there is one CBO per district in most districts where UDN operates, except in Amuria and Katakwi districts. In these districts CBOs have been created at the sub-county level. In a few other districts, which have been split following the official creation of new districts in July 2010, community

monitors still belong to the CBO which existed before the division, and several districts therefore depend on a single CBO (for the detailed list of CBOs and districts where UDN operates see Annex 5).

On paper monitoring activities within the CBMES are supposed to be conducted on a continuous basis, all year round. Monitors, as members of the local community, are expected to constantly observe the delivery of services (in terms of health, education, roads and infrastructure or the NAADS programme⁵⁶) in their areas and to regularly collect data about public service quality. Each of the monitors receives training on how to collect the data required to monitor the quality of local service delivery.

Based on this continuous monitoring, two phases of feedback are planned every year. The first phase is supposed to take place around May / June and the second around November / December. The results of each phase are presented in a hand-written report which is transmitted from the sub-county to the headquarters of the community monitors' CBO. In addition, the findings of the monitoring activities are presented to sub-county officials and the public during a so-called 'sub-county dialogue', giving the opportunity to members of the local communities to ask questions and share their views with the monitors and government officials, and allowing the sub-county officials to justify and defend themselves should they be accused of mistakes or wrongdoing. Community monitors operate on a voluntary basis, which means that they do not receive a salary for their monitoring activities. However, they receive allowances for the travel expenses they incur during each of these two rounds of monitoring.

Once the monitoring reports written at the sub-county level are received at the CBO headquarters, the findings they contain are analysed, sorted, verified if required and compiled into a typed report which is then sent to UDN in Kampala and the district officials. The findings are then supposed to be presented to the public through what is called a 'district dialogue' during which, as with sub-county dialogues, members of the public and local officials can express themselves.

Finally, a national dialogue is held in Kampala. Community monitors from all over the country gather in Kampala to produce a 'policy statement' in which are presented the policy-related problems encountered by community monitors during their monitoring activities. The policy statement is then presented to the relevant parliamentary committees.

⁵⁶ National Agricultural Advisory Services – NAADS – is a programme of the Government of Uganda aiming at modernising agriculture through the provision of advisory services to subsistence farmers in Uganda.

2.2. Creation of a CBO, selection and training of community monitors

The first step in establishing a group of community monitors consists of identifying the district and sub-counties in which to put it. First, a Community Based Organisation has to be officially created and recognised by the local government. This CBO, legally independent from UDN, can be created by members of the local community who want to engage in monitoring activities or by members of the local government who want to have a group of monitors in their district.⁵⁷ As the person in charge of the CBMES initiative at UDN headquarters in Kampala puts it, “*it’s a pull factor and not push*”, implying that it’s not UDN which decides where to start a community monitoring group, but rather the local community itself. This “*pull factor*” is seen as being of prime importance for the success of the project, as it guarantees the ownership of the CBMES and therefore the motivation of its members.

Following the creation of the local CBO, UDN is invited to the district. UDN officials start by introducing their work and their project of community monitoring to the district officials (the Resident District Commissioner (the representative of the President), the District Internal Security Officer and the Chief Administrative Officer). It is important that community monitors be accepted and known by the highest ranking officials or it may be difficult for them to access the data required for effective monitoring, such as sub-county budgets and plans, or the stage of development and implementation of different government-sponsored programmes.

Following the introduction of UDN and the community monitoring programme to the district officials, a public presentation takes place introducing to the public what community monitoring consists of and what community monitors can do to improve the quality of service delivery in their communities. Particular emphasis is put on the constitutional rights of community monitors to operate and engage in monitoring activities. The presentation is followed by a call for volunteers, and UDN representatives subsequently proceed to the selection of community monitors at the sub-county level. This selection is based essentially on the reputation of the volunteers as well as on their current involvement in the local community. The selected community monitors must “*command respect in the community*”, as well as demonstrating high levels of integrity. In addition, the selected community monitors must be able to read, write and speak English, mainly because the government policies are written in English and because during the course of their monitoring activities they might have to interact with civil servants who do not

⁵⁷ This was the case in the Amuria District.

speak the local language. The final list of community monitors is then submitted to the elected sub-county chief for his approval.

Once the community monitors have been selected, they are trained for a week. During this training they are introduced to different government programmes such as universal primary education, universal secondary education, primary health care, the NAADS programme, waste and sanitation, and rural feeder roads. They are also taught what citizens of Uganda have the right to expect from the government in terms of public services, as well as what their constitutional rights are. They are then trained to collect data during field visits and use performance indicators, as well as other sources of information they can access (local officials, public displays, attendance books and the like). They are finally taught about how to write monitoring reports and organise them according to objectives, sectors, findings and recommendations. After this formal and theoretical training, community monitors undertake their first monitoring session under the supervision and guidance of the more experienced UDN trainers. At the end of this week-long training the first sub-county dialogue is organized, gathering together community monitors, members of the local community and sub-county officials. From then on the new CBO is ready to start its activities of community monitoring, submit its monitoring reports and organise its sub-county and district dialogues.

2.3. Managerial content in UDN's approach to community monitoring

The very mission of UDN, “[t]o promote and advocate for pro-poor policies and full participation of poor people in influencing poverty-focused policies, monitoring the utilization of public resources and ensuring that borrowed and national resources are prudently managed in an open, accountable and transparent manner so as to benefit the Ugandan people”, is expressed in terms in line with the managerial model of social accountability introduced in chapter II. ‘Popular participation’, ‘management’, ‘monitoring’, ‘accountability’ and ‘transparency’ are at the core of the organisation’s mission, as they are for the managerial approach.

The CBMES initiative has, on paper (see UDN, 2009a; UDN, 2009b), adopted most of the main elements of the managerialist vocabulary and approach to social accountability. The CBMES, as introduced by a UDN representative in an international workshop in Porto Alegre, is “an approach for engaging communities in continuous monitoring and evaluation of government programmes. It is a process aimed at mobilising communities to participate fully and effectively in identifying and monitoring the quality of delivery of public services. It involves people at the

grassroots to measure the performance of government programmes, their relevance and impact on the community” (Lukwago, 2004:10). The elements of ‘continuous monitoring’, ‘evaluation’, ‘programmes’, ‘quality of public services’, ‘performance measures’ and ‘impact’ are central to this description of the CBMES initiative.

Similar language is used in UDN’s sourcebook, *“A Sourcebook for Community-Based Monitoring and Evaluation System”*: *“the CBMES process is a joint effort between insiders (the community) and the outsiders (CSOs – that usually play the role of facilitator, and local governments) that work together to ensure that the **programmes, projects and activities planned** by the central government and the local governments are relevant, **transparent and accountable** and **reflect value for money** in meeting the desired set **goals and objectives**”* (my emphasis) (UDN, 2009a: 4). In this approach performance measurement and indicators are considered to be powerful tools for community monitoring. In UDN’s sourcebook, several pages are dedicated to performance indicators (UDN, 2009a: 56-62). Input, output, outcome and impact indicators are defined, as well as direct and indirect indicators.

The activity of community monitors is defined using the following definitions of ‘monitoring’ and ‘evaluation’: *“[m]onitoring is the systematic collection of information about the progress a social, economic or political activity to determine whether it is on or off course. Monitoring is used to determine whether a project, programme or activity is meeting its set objectives, aims or intended outcomes”; “[e]valuation is an assessment of whether an activity meant to produce certain results has met its intended objectives, i.e. whether it has achieved the expected results or impact.”* These activities of monitoring and evaluation are to rely on a *“Community Monitoring Tool”* which should match *“the general framework within which a more defined Community Monitoring Tool should be designed”*, presented below (UDN, 2009a:59):

<i>Stage of monitoring</i>	<i>Purpose for monitoring</i>	<i>Key indicators</i>	<i>Who to monitor?</i>	<i>When to monitor?</i>	<i>How to monitor?</i>	<i>When to submit reports?</i>	<i>Submit to whom?</i>
----------------------------	-------------------------------	-----------------------	------------------------	-------------------------	------------------------	--------------------------------	------------------------

The Community Monitoring Tool allows for *“data collection”*, and later on *“data analysis”*, defined as *“a process of organizing, modelling, and interpreting collected data with the aim of highlighting useful information based on evidence. Data analysis is carried out to answer the objectives of data collection. Data analysis helps one to come up with evidence on the topic of concern, suggestions, conclusions and supporting decision making”* (UDN, 2009a:61).

This approach to community monitoring is further emphasised during workshops and trainings where, again, performance indicators are introduced and explained, the Community

Monitoring Tool is further detailed and the importance of collecting unambiguous pieces of evidence underlined. UDN's approach to community monitoring therefore appears to be strongly influenced by managerialist semantics, and the CBMES initiative is a good case study for understanding how the managerialist approach to social accountability is operationalized in developing countries.

3. Framework for investigating the CBMES initiative

3.1. Operationalising the structurational model: two lines of inquiry

The main idea behind managerial models of social accountability is that making performance data available to civil society (principle of transparency) allows citizens to hold organisations in the public sector accountable for the quality of the service they provide (principles of participation, quantification and transparency). Performance data, to be reliable and useful, should consist essentially of quantified performance data which can be linked to performance targets and expenses informed by the national and, when applicable, local budget (principle of quantification). This constitutes the 'ideal world' as depicted or expected by donors and international development institutions. The study of the CBMES aims at assessing to what extent the observer can identify a disjuncture between this 'ideal world' and the actual effects of the CBMES initiative.

To do so, the CBMES is analysed using the *structurational model of PMAS* introduced in chapter IV and its related concepts, structures of domination, legitimation and signification. Within the framework of the *structurational model of PMAS* the 'ideal world' of managerial social accountability can be represented by two major assumptions. Firstly, it is indirectly expected that such social accountability systems will help overcome the normal hierarchical differences (structures of domination) between potentially powerful and educated civil servants on the one hand, and the lay person from the local community on the other, the latter being very often a subsistence farmer with little education or social standing in his community; social accountability systems are expected to make the former accountable to the latter. Secondly, it is considered that the use of objective and quantified performance data will play an active role in this process, thanks to the fact that measures "*cannot lie*" and are considered to be reliable evidence of the quality of the public services provided. It is therefore expected that objective and quantified performance measures will modify the existing structures of legitimation and signification, placing

at the core of local-level power relationships the notion of performance and quality of service delivery.

Based on these two assumptions, two lines of inquiry are followed in order to empirically reveal the modification of the structures of domination, legitimation and signification following the introduction of the CBMES.

3.2. 1st line of inquiry: Producing performance data

The first line of inquiry focuses on the production of performance data. It will analyse the characteristics of the monitors and monitoring activities as well as the performance data produced by community monitors. These performance data are then compared to performance indicators used by local government officials.

The study will examine what they are currently, but will also aim at identifying what changes have taken place throughout the years the CBMES has been operating since 2008. These changes will provide insights on how the managerial approach of the CBMES is progressively modified and adapted by community monitors to fit their own motivations and expectations, as well as the constraints of the context in which they operate. This first line of enquiry is driven by the assumption that who the community monitors are, as well as the choice of the activities to monitor and the nature of the monitoring activities, reflects the existing structures of domination which constrain community monitors. Changes over time since the creation of the CBMES initiative in the Iganga District will also provide valuable insight into the progressive modification of these structures of domination. The selection and nature of monitoring activities is therefore a good entry point for investigating the entire web of informal relationships and hierarchies in which the social actors involved in the CBMES are embedded.

In theory, community monitors are supposed to monitor activities based on the correspondence between the performance achieved and the expenses planned in the budget (UDN, 2009:44-50). In practice, community monitors cannot monitor all the programmes and activities; they must select which they want to monitor. They have the choice to monitor either specific projects such as the construction of a new school or a new health centre, or to monitor the quality of public services in general (the quality of the education received by the pupils, the literacy rate within the local community, the birth rate in health centres, etc.). They could also chose to monitor any other element, such as the behaviour of civil servants, the corruption of

local policemen, the attendance of teachers in schools or the amount charged in health centres. Understanding what activities or types of projects are most frequently monitored and for what reasons is helpful in understanding the local context of power relationship between the different actors, and their motivation.

Managerial social accountability proponents assume that community monitors should focus mainly on monitoring the quality of the services provided at the community level, with a particular focus on 'quality' as it is understood to be the outcomes of public organisations. However, two elements can attract community monitors' interest in monitoring other aspects of the activities of public service: firstly, monitoring the quality of services may lead to the opposition of powerful civil servants, so that community monitors choose to monitor activities which do not lead to confrontation with them; secondly, it may appear that community monitors are not primarily interested in monitoring the quality of public service but prefer to use their position as community monitors to champion other causes, such as corruption or respect for individual rights, for example, which could give them more prominence within the local community. Even though corruption and respect for individual rights can be considered to be indirectly linked to the performance of public services, they are not at the core of the managerial approach. Therefore, the particular focus of community monitors on one of these two aspects would show that the local understanding of community monitoring significantly differs from the expectations of the managerial approach, and that community monitors understand the concept of 'quality of public service' in a different way.

3.3. 2nd line of inquiry: Discussion and negotiation around performance data

The second line of inquiry is motivated by the so-called 'objective' nature of performance measurement. Two different but complementary dimensions are investigated, both pertaining to the process of building sense and legitimacy. They are therefore related to the structures of legitimation and signification constraining the individuals involved in the process of community monitoring. The first dimension is linked to the idea that quantitative performance assessment provides an objective account of reality. Part of this line of inquiry consists of determining the power of persuasion and legitimation of quantified performance indicators as a particular type of evidence, particularly when it comes to judging the performance of a public organisation. The role that performance indicators play in mobilizing support for action and change within the public service is also of particular interest. It is also linked to the understanding of 'performance

indicators' that prevails among the different actors involved in the process of social accountability. This line of inquiry is directly justified by the central role played by quantified performance measurement in managerial approaches to social accountability. As mentioned previously, at the heart of these approaches rests the idea that quantified performance data are objective, and therefore more persuasive, convincing and accurate than qualitative accounts. It is necessary to understand why this is or is not the case, and to what extent this type of data is contested, on which grounds and by which actors.

This leads to the second dimension of this second line of inquiry. Stewart and Walsh (1994) (see chapter IV, section 1.3) consider performance assessment as a *judicial activity*, in which light must be shed on possible wrongdoing or cases of mismanagement. Behind this particular understanding of performance assessment lies the idea that no "piece of evidence" stands as an objective fact *per se*. A piece of evidence is always located within a given context; it is the consequence of the acts of a particular individual with specific motivations and alliances within his social network. To be accepted in a court of justice, for example, a piece of evidence must have been collected according to very stringent requirements so as not to be tampered with. It is only if these requirements have been met that the piece of evidence can be examined and will be added to a chain of events which can eventually lead to the conviction of a suspect. Even when the piece of evidence is accepted, it is subsequently discussed by the different parties involved in the trial before being used, finally, to reach a verdict.

It can be argued that when dealing with performance indicators, the process is very similar: performance indicators, to be accepted, must have been produced according to a method which is considered to produce reliable and valid data. Once the performance data is considered valid, then it is necessary to understand how it fits within the chain of cause-consequences linking the work of civil servants to the measured performance. This explanation is likely to be contested, each stakeholder bringing in arguments to back his or her point of view. For example, two types of performance indicators can be distinguished at the local level: indicators which are produced by the state apparatus (through the management systems of the different ministries), which are supposed to be public and could be used by community monitors to hold government officials accountable; and indicators that community monitors define themselves for their own monitoring activities. The way these different indicators are accessed and used in the monitoring process and the types of alliances which are made between community monitors and other actors – elected

councillors or members of school management committees, for example – are representative of the social mechanisms behind the operationalization of the CBMES initiative.

Finally, the last stage of the monitoring process consists of advocacy and lobbying in order to induce change and hold government officials accountable. It is therefore important to understand how the advocacy and lobbying processes unfold, how local government officials receive the reports of community monitors and what decisions are subsequently taken based on the performance data reported. Furthermore, as mentioned above, enforcing accountability is of prime importance in accountability relationships. It is therefore also important to understand how the performance reports produced by community monitors allow them to use existing horizontal and vertical accountability mechanisms – direct access to members of Parliament, local elections, courts of justice, ombudsman, etc. – to ensure that community monitoring actually leads to sanctions or changes. The success or failure of community monitoring depends on the ability of community monitors to convince enough actors, or at least the most important ones, of the validity of their complaints, and build a web of support among the different stakeholders which is strong enough to overcome vested interests. This web of support is likely to be built progressively throughout the monitoring process through negotiation and discussion, in which some sort of quantified performance measurements can play a role. This research therefore needs to identify all the different elements which, linked together in a causal chain, provide a “thick interpretation” of the mechanisms underpinning community monitoring activities, how the process of gathering evidence unfolds, and how alliances between the different stakeholders are produced, modified and broken.

4. Conclusion

This chapter has introduced the Ugandan context of the CBMES initiative. The first section described the process of managerialisation of accountability in Uganda, as the result of pressure applied by donors and international development agencies. The main horizontal and vertical accountability institutions operating in Uganda were then described.

The second section introduced the CBMES initiative, its genesis and the way the system is supposed to unfold and operate according to its designers. The managerial content in the CBMES was then singled out in order to justify the use of this case study as a representative example of managerial social accountability.

Finally, the third section presented how the structurational model of PMAS will be applied, in the next chapter, to analyse the CBMES initiative. Two lines of inquiry were identified: first, the main characteristics of the community monitors and the nature of the monitoring activities will be analysed. Second, the processes of discussion and negotiation around performance data will be detailed. These two lines of enquiry will be used to reveal how the structures of domination, legitimation and signification constrain and enable the work of community monitors, and how they have evolved since the introduction of the CBMES initiative in the Iganga District of Uganda.

Chapter VI - THE CBMES IN IGANGA DISTRICT: PERSPECTIVES FROM THE FIELD

This chapter now turns to the analysis of the CBMES initiative. The research focuses on one particular district, the district of Iganga. In the Iganga district, the researcher has closely followed the work of a selection of community monitors belonging to the community-based organisation Grassroot Action for Progress (GAP), which gathers together all the community monitors trained by UDN in the Iganga District. GAP operates in a total of eight sub-counties.⁵⁸

This chapter is organized as follows: the first section focuses on the characteristics of community monitors and monitoring activities. It provides insight into who the community monitors are and what their motivation is to get involved in the CBMES programme, before focusing on the monitoring activities *per se*. It corresponds to the first line of enquiry mentioned in the previous chapter. Two dimensions of community monitoring are introduced and discussed. Finally, the link between community monitoring and the wider framework of accountability institutions is discussed based on the findings from the fieldwork.

The second section focuses on the processes of discussion and negotiation of performance data between community monitors and local government representatives. The different understandings of the notions of 'performance' and 'indicators' are discussed, as well as understandings of accountability, answerability and enforceability. This corresponds to the second line of enquiry mentioned in the previous chapter.

The third section draws on the two lines of enquiry aforementioned to explain the dynamic behind the operationalization of the CBMES. Using the structural model of PMAS, this last section offers an explanation for the disjuncture observed between the order of managerial social accountability and what is observed in the field.

1. 1st line of inquiry: producing performance data

1.1. Who are community monitors and why do they get involved?

In these eight sub-counties UDN has trained around two hundred community monitors – about twenty-five per sub-county. At the time of the research, more than half these community

⁵⁸ GAP operates in a total of eight sub-counties, six of which are in Iganga District and two of which are in the newly created Luuka District. Following the division in 2010 of some larger districts into smaller ones, two sub-counties formerly part of Iganga District in which GAP used to operate now belong to Luuka District.

monitors had stopped their monitoring activities, or had never really started them. Since community monitoring is voluntary work, community monitors do not receive any money and get only small allowances for their monitoring activities. Community monitors often feel that working under these conditions is discouraging, and most of them cannot find the time for community monitoring, the objectives of which are often not tangible enough for them to see the importance of the work. It is, however, UDN policy not to pay the community monitors for their work in order to ensure that the local communities really own the CBMES initiative. Among the remaining active community monitors, the actual involvement in monitoring activities varies widely, from constant involvement and strong motivation to occasional contribution to monitoring. It is estimated that there are no more than eighty regularly active community monitors in GAP.

Most of the community monitors are subsistence farmers. They grow their own food to feed their families and engage in occasional business transactions⁵⁹ to get the cash necessary to buy indispensable products such as cooking oil, sugar, salt and soap. A few of them describe themselves as “*businessmen*” when they have a commercial activity on the side – mainly buying and selling seeds or fertilizer in addition to their work as farmers, or selling products in a small booth or shop in the nearby trading centre. All community monitors have families with several children. Almost all of them have between 5 and 17 children; only one has 2 children. Community monitors are between 29 and 68 years of age⁶⁰ (the average age varies a lot from sub-county to sub-county) and their level of education ranges from P7 (Primary 7)⁶¹ to S6 (Senior 6), except for one community monitor who went to university and earned a diploma in theology. Only three of them completed secondary education and reached S6 (A level); six reached S4 (O level) and 5 reached S2. Most of them are able to hold a basic conversation in English.

A large number of the community monitors interviewed decided to engage in community monitoring in order to fight corruption. Before being involved, they were all aware that a lot of money was supposedly given to the sub-counties by the central government, but they found it difficult to see how that money was actually used. Tibenkana John, 42, was a parish councillor before becoming a community monitor. As a parish councillor, he noticed that most of the funds sent to the sub-county by the central government were not properly used. He decided to “*get*

⁵⁹ Based on a survey of 19 community monitors in 4 sub-counties of Iganga District.

⁶⁰ Below 30 years of age (included): 2; between 31 and 40: 5; between 41 to 49: 6 monitors; above 50: 6 monitors.

⁶¹ In Uganda primary education lasts 7 years, from P1 to P7. It is then followed by secondary education, which ranges from S1 to S6. A nation-wide exam takes place at the end of P7, the PLE – Primary Leaving Examination. Secondary education is sanctioned by two exams: O level and A level, at the end of S4 and S6 respectively.

involved to secure some money for the local community" and prevent contractors from doing "shoddy work." The expression "shoddy work" is very frequently used by community monitors, which attests to the frequent occurrence of this type of problem. Ivulabe Stephen, a 45 year-old community monitor and supporter of President Museveni from Bulamagi sub-county, decided to get involved in community monitoring as early as 2003 – even before the CBMES initiative was launched – because, he says, "I do not want some corruption in the government I support." This support for the President is widespread among the community monitors, and often comes with a strong distrust and suspicion of public servants at the local level. The President is perceived to be someone who cares for his people, while local public servants are often considered to be corrupt and stealing the money the President has dedicated to them. When they do not directly mention corruption, monitors talk about the different services which, according to what they have heard, are offered to them by the government, such as free primary education for all, free primary health care for all and advisory services in agriculture. They "wanted to know if these things are real things" as Mukwaya Mohamed, a 42 year-old community monitor from Buyanga sub-county, puts it. If they are real, most of the community monitors hope to help their government reach the intended beneficiaries of these services.

1.2. Various aspects of community monitoring

a) What is monitored?

Community monitors are involved in the main development sectors, such as health (through the monitoring of health facilities at the county and sub-county levels (Health Centres II, III and IV)⁶², education (primary schools), rural feeder roads, agriculture (especially the NAADS programme) and water and sanitation. The monitoring activities in which community monitors engage can be divided into the following categories of intervention: 1) controlling the "shoddy work" done by

⁶² The health system in Uganda works on a referral basis, as defined in the Ugandan government's health policy. If a health facility cannot handle a case, the patient is referred to the health unit the next level up.

At the village level are Village Health Teams, which refer to Health Centre II (HC) at the parish level. Each HC II serves a few thousand people and should have basic drugs, be able to treat common disease like malaria and provide antenatal care. An HC II is supposed to be led by a nurse assisted by a midwife, two nursing assistants and a health assistant. Every parish should have an HC II. HC II refers to HC III at the sub-county level.

Every sub-county in Uganda should have an HC III with a general outpatient clinic, a maternity ward and a laboratory. HC III should have around 18 staff, led by a senior clinical officer. HC III at the sub-county level refers to HC IV at the county level. HC IV are mini-hospitals and should have a doctor, be able to admit patients and carry out emergency operations.

Finally, each district should have a hospital, which refers to the national referral hospital in the capital city, Kampala.

Community monitors in Iganga essentially monitor HC II, HC III and HC IV.

In Iganga District there are 53 Health Units (1 hospital, 2 HC IV, 16 HC III and 34 HC II).

contractors in roads, schools and health centres; 2) important issues in health centres and schools, such as collapsed pit latrine, boreholes, walls and roofs of buildings and missing books; 3) the lack of respect for procedures and processes in the delivery of public services, such as attendance of the civil servants working in schools and health centres and the fees asked of patients or pupils when primary education and primary health care should be free; and finally 3) the lack of consideration or respect for students, parents or patients.

Very few of these monitoring activities actually consist of controlling the work done by local government representatives, whether administrative staff or elected politicians. The procurement process and the detailed budget of the local government are beyond the reach of the community monitors, for reasons which will be introduced in section 3. Only on rare occasions are local government representatives held accountable for their actions, when a clear link between the shoddy work of a contractor and a mistake made by a local government representative can be established. In Iganga District such a situation occurred once, when community monitors reported that a new classroom built in a school was not finished. Windows, doors and wall plaster, among other things, were missing. However, the contractor had been paid in full, including the last payment, which is normally given only when the finished work has been checked. The District Engineer, Paul W., who is normally in charge of checking the work, had authorized the last payment. After a complaint was made to community monitors an investigation started and the results were brought to the local government. The District Engineer was considered responsible for not having checked that the work was finished, and had to pay for the plaster and the missing doors and windows.

The different sectors in which community monitors are involved are also the sectors which local government officials – such as the Health District Officer and the Education District Officer – are in charge of. Other types of public services such as secondary education and main roads fall under the responsibility of the central government (for example most secondary schools are managed by the Ministry of Education and not by the district government) and are therefore not monitored by community monitors since communication and dialogue with government officials in Kampala is too complex, if not impossible.

b) Two dimensions of community monitoring

Continuous vs. punctual monitoring

According to the initial idea of community monitoring promoted by UDN, community monitoring is supposed to be a continuous, steady task (Lukwago, 2004:4; interviews). Continuous monitoring activities of the different government services are to be punctuated by semi-annual reports submitted to UDN headquarters in Kampala, to be followed by sub-county and district dialogues which should take place every six months. However, in most cases monitoring activities are conducted on a punctual basis, whenever community monitors have enough money to pay for transport to reach the facility they want to monitor.

The cost of transport is indeed very high. It is not uncommon for community monitors to have to pay 6000 Ugx⁶³ to get to the facility they want to monitor, more or less the price of a meal with fish in a local restaurant⁶⁴ (see Annex 9 for a map showing the places where monitors live and the location of the different places where monitoring activities take place). Moreover, even when a place to monitor is close to the residence of a monitor, community monitors may have to do the monitoring in groups in order to obtain the data they want or to be taken seriously. In addition, community monitors have to visit the headquarters regularly, and need to call other monitors on the phone to make appointments and organise meetings. It is difficult for community monitors who are, for the large part, subsistence farmers to pay for these expenses with their own money. Their farming generates very little of the cash that they need to cater for the daily needs of their families, and most often it goes into buying soap, flour, sugar, salt and oil.

Consequently, in practice community monitors have to wait for the transport allowance paid by UDN headquarters a few weeks before the next community monitoring report is due so that they can actually visit the facilities they want to monitor. It is only when this money arrives at the local CBO that monitors can actually start their monitoring activities.

Complaint-driven vs. systematic monitoring

Based on the monitoring activities conducted by the monitors, two different forms of community monitoring can be distinguished: **complaint-driven monitoring** and **systematic monitoring**.

Complaint-driven monitoring corresponds to the monitoring of government services following complaints expressed by community members. As part of the local community, a

⁶³ A little less than 2 euros.

⁶⁴ See Annex 6 for a list of the prices of some commodities.

monitor's position is well known. NAADS advisors (the civil servants in charge of managing the local support to farmers under the NAADS project) sometimes refer to them to learn more about the needs of the local farmers and how the different groups supported are faring. A problem with the management of the local borehole might occur when some users do not pay the fees they should pay for the maintenance of the borehole or the person in charge of collecting the fees and maintaining the borehole is not using the money as he or she should. A teacher, head teacher or health worker might not show up for work or always arrives late. Perhaps parents are asked to pay for school fees or health care when teaching and primary health care should be free, and they are charged for drugs which should be given freely to them. Or a school management committee might have asked pupils' parents for money to buy a new saucepan, but after a few months the saucepan is nowhere to be seen and neither is the money; or the pit latrines of a school have suddenly collapsed. It could be a newly-built classroom lacking chairs, tables or blackboards, or whose roof leaks.

In all these cases community monitors are somehow informed about what is going on. Through their friends or families, or through unhappy villagers who happen to stop by GAP headquarters in Iganga – which they know about thanks to the weekly radio programme on community monitoring – word of these problems reaches them. When an opportunity arises for community monitors to inquire on-site about what is going on they collect evidence of the problem, often in the form of testimonies, photographs or data from attendance and accounting books, before reporting it and attempting to solve the issue at hand. This is done either directly with the local community or in partnership with local district and sub-county officials.

Systematic monitoring corresponds to the systematic monitoring of government services, whether there are complaints or not. This type of monitoring is more in line with the spirit of community monitoring as conceived by UDN. In this type of monitoring, community monitors would randomly go to the schools or health centres within their community, and check various dimensions of their activities. For schools, they are usually instructed, during their training by UDN, to check the attendance of children, teachers and head teachers, the amount of money received from the government under the Universal Primary Education Programme, the presence of a school management committee and accountability book, the availability of text books, accommodation for teachers and meals for children. In health centres, they would check the availability of drugs, the number of patients coming to the centre, the attendance of health care

workers, and the state of the facility, which means whether access to clean water and electricity is available, or if the yard is properly fenced.

The overall performance of a health centre or a school is better monitored through systematic monitoring, as it provides a general understanding of how the school or the centre performs in the long run according to various complementary aspects of its operating process. This is also the type of monitoring which could more easily use and rely on performance indicators, as opposed to complaint-driven monitoring which looks only at one problematic aspect.

c) Explaining the shift from systematic monitoring towards complain-driven monitoring

There has been an observable move from **systematic monitoring** to **complaint-driven monitoring**. In the first year of the CBMES in Iganga District, monitoring reports covered most of the schools and health centres within the different sub-counties and provided regular statistics about the different public services, the best informed being the ones on local schools (see for example extracts from monitoring reports for the years 2008 and 2009 in Buyanga Sub-County provided in Annex 7). In these first monitoring reports, quantified data such as results from the Primary Leaving Examination, the attendance of teachers and pupils, grants received within the UPE scheme, availability of text books and the status of the pit latrines and the nearest boreholes were all indicated. With time, however, systematic monitoring has been replaced with complaint-driven monitoring. The 2010 monitoring report in Buyanga Sub-County (see Annex 7) clearly shows a distinct movement in this direction. No table is used in the 2010 report, and performance indicators become peripheral. The report becomes a list of challenges identified by the staff of the school and parents, such as *“Most schools are reported to be understaffed”*, *“Teachers have shown their academic weaknesses (...)”* or *“The UPE funds are received but late.”* This is all the more surprising because all the reports mentioned here for the years 2008, 2009 and 2010 were produced by the same team of monitors, in the same sub-county. If in 2008 and 2009 community monitors followed rather strictly the requirement of the CBMES initiative in terms of performance monitoring, the 2010 report shows clearly that the priority becomes punctual complains which should be addressed.

Another report produced in 2010 from Ibulanku Sub-County, on Bunyantole Primary School shows a similar phenomenon:

BUNYANTOLE PRIMARY SCHOOL
 → No. of teachers 14 (9 men and 5 women).
 - enrollment last term 424 but actual 362 so difference is 60 only. Turn up is not bad.
 - H. Teacher was Absentee when he had gone to collect examination from Iganga.
 → PLE 2010: D1 00, D2 02, D3 11, D4 16, D5 29, Dx 07. So performance was poor due to Du and Dv and Dx. They got a large Number why?
 UPE funds were not seen because the Hm was Absentee.
 They have a cook and a night Asikari.
 There was a contribution of 5kg of maize and 500 for the cook from parents for feeding.
CHALLENGES: Accommodation is not available.
 Long distance travelled by teachers.
 some are from Iganga, Idudi without transport allowance.
 No monitoring teachers who are Absentee due to lack of Accommodation.
 changing of Silibus, with out text books soon.
 NAKIVUMBI

BUNYANTOLE PRIMARY SCHOOL

No of teachers 14 (9 men and 5 women)
 Enrollment last term 424 but actual 362 so difference is 60 only. Turn up is not bad.
 H. Teacher was absentee when he had gone to collect examination from Iganga.
 PLE 2010: D1 00; D2 02; D3 11; D4 16; Du 29; Dx 07 so performance was poor due to Du, D4 and Dx. They got a large number why?
 UPE funds were not seen because the Hm was absentee.
 They have a cook and a night Asikari. There was a contribution of 5kg of maize and 500 for the cook from parents for feeding.
 CHALLENGES: accommodation is not available.
 Long distance travelled by teachers. Some are from Iganga, Idudi without transport allowance.
 No monitoring teachers who are absentee due to lack of accommodation.
 Changing of silibus, with out text books soon.

Table 6 – Monitoring report for Bunyantole Primary School, Ibulanku Sub-County, 2010

In this report, some sort of performance is mentioned, such as the number of teachers or the results at PLE 2010. However, when it comes to identifying challenges, what is mentioned is the lack of accommodation which forces teachers to travel long distances, sometimes from Iganga, and as a result teachers cannot be present. The second challenge identified here is the impending change in syllabus, for which no textbooks are available. These two challenges are perfectly legitimate and important, and correspond well to what local communities made up of teachers, parents and community monitors would most care about since they are directly concerned and their daily lives are directly impacted by these challenges. More abstract performance indicators are not considered as relevant, and therefore progressively assume secondary importance in the monitoring process; if they are included at all, it is only because the monitors have been taught to use them.

This is confirmed by testimonies from community monitors, who clearly state that the information mentioned in the monitoring tables from the 2008 and 2009 report were of little use in their discussion with local government officials. In addition, producing these tables takes a lot of time, which is considered wasted as they do not allow for any particular action which could not be triggered by a simpler, complaint-driven monitoring report. Monitors still go to schools, but they rely more on the complaints of parents, and they focus on solving the particular issues brought to their attention. When they do so, they have the support of the parents or health centre patients who are complaining, and the issue got substance. Meetings can be organized that people actually attend because they are concerned, and government officials are encouraged to

act because there are actual people behind the complaints waiting for a solution to be found, who will persevere if no action is taken. This is not the case with performance indicators and targets. Parents do not complain based on these indicators, nor do the health centre patients. In no instance have parents complained because the pupil to teacher ratio was higher than the requirement of the official education policy. However, they will complain if, as a result of understaffing, their children are not looked after carefully, or if there is no teacher in a class.

1.3. Linking community monitoring to wider accountability mechanisms

The apparent commitment of the Ugandan government to transparency, output-based budgeting and performance-oriented public sector reform should, in theory, provide additional room for the civil society to monitor the performance of the public sector. For example, all the money received by schools under the Universal Primary Education scheme must be, by law, displayed in public (see picture below). Every district officer is given annual performance targets to achieve by the Chief Administrative Officer. In addition, the budgeting process should be, for the most part, participatory; the national budget is supposed to be composed of local budgets agreed upon at the sub-county level *with the local community*, each line of the budget being, in theory, linked to quantified performance outputs. This should allow, in theory, for transparent monitoring of the efficiency of district officials in implementing the local budget and reaching the relating targets. Finally, every line ministry – the Ministry of Health, the Ministry of Education, etc. – has set up computer-based Management Information Systems, the purpose of which are to gather performance data at the local level in order to make them available to the central government for decision-making purposes (see for example the data collected by the LoGICS⁶⁵ system, Annex 8).

In practice however community monitors have found it challenging to occupy this space and organise their monitoring activities within the framework of governmental arrangements. Two main aspects have emerged from the research. First, it is difficult for community monitors to be involved in the process of planning and budgeting at the local level, and second it is difficult to link the performance data produced by community monitors to performance indicators and targets used by local government officials.

⁶⁵ Local Government Information and Communication System.



Figure 5 – The main office of a school in Iganga, with UPE grants displayed on the wall.

a) Participatory planning and budgeting: the missing link?

Participatory budgeting and planning has been introduced in Uganda at the local level, and therefore community monitors should have the possibility of being involved in the yearly production of the local development plan and budget (see chapter V, section 1.3).

Participatory budgeting rests on the idea that consultation meetings should be organised at the sub-county level with members of the local communities. The Parish Development Committee, for example, should invite community members to a meeting to design the budget and select priorities. But such consultative meetings rarely occur. According to Pauline A., who is in charge of the CBMES programme at UDN, *“they only invite the LC1⁶⁶ and a few other leaders. Community members are not informed when the meeting takes place. By the time the budget proposal reaches the sub-county level they are already consolidated and sent to the district for aggregation. (...) At that level there is not much to be done, not much influence possible.”* Similarly, community monitors report having never attended such meetings, and have rarely been invited.

Several reasons can explain why they do not happen as planned. First, sub-county and parish officials often do not have the budget to organise these meetings, which would require local government officials to offer the participants facilitation for transport, food and drinks

⁶⁶ The LC1 is the lowest elected political leader at the Parish level.

(without transport allowance, food and drinks nobody would attend these meetings). Second, how to organise these meetings is not well known by local government officials. They often argue that they do not know whom to invite to the meeting, where to send the invitation letters and how to advertise for the meeting in order to ensure the largest possible participation. Thirdly, it is often said by local officials that local communities are not eager to participate in these meetings and, when they do so, they do not fully grasp what is at stake during participatory budget meetings. Therefore they fail to provide any input likely to contribute actively to the budgeting process. Finally, sub-county officials sometimes fail to submit their input for the budget process on time, and therefore district officials have to come up with their own proposals for the deficient sub-counties before sending the proposed district budget to the Ministry of Finance.

Similar challenges are faced by whomever wants to monitor the expenses incurred at the district level. Little data is actually available on how the money is supposed to be spent and what the targeted development objectives are. Only on rare occasions are expenses published for development programmes such as UPE, the Local Government Development Plan, Community Driven Development and NAADS. However, even in such cases it is particularly difficult for community monitors to ensure that no money has been embezzled, since it is impossible for them to consolidate the data from one government level to the next – to aggregate, for example, expenses at the sub-county level to ensure that the total expenses correspond to what has been allocated for the district to which the sub-counties belong.

[b\) Linking Local Government performance indicators to CBMES performance data](#)

In addition, it is particularly difficult for community monitors to coordinate their work and the performance data they produce with the work of local government officials and performance indicators used and produced by the local government. If the local government officials in charge of the various sectors of education (the District Education Officer), civil works (the District Engineer) and health (the District Health Officer) appears to be comfortable with terms such as ‘performance’ and ‘performance indicators’ and seems to be using them regularly in their work, it is easy to link them with the data produced by community monitors.

David M., the District Health Officer, has certain performance indicators and performance targets for his department, as mentioned in the Health Sector Strategic Plan. There are twenty of them, but they have pitched and used only four of them for decision making: out-patient attendance, which represents the number of people visiting the health centres without staying

overnight (they expect that everyone should go for a check-up to the closest health centre at least once a year); the number of new cases treated; the immunisation coverage (how many children have been immunised); and finally the number of women who are delivering in health centres (currently only 35% of women deliver in health centres, and many women die giving birth at home). When asked if community monitors could use these types of indicators, he says: *“monitors don’t go for the technical stuffs, they don’t know these indicators and they don’t report on them”*. These indicators are mainly for internal use, and performance targets are agreed upon on a yearly basis. Community monitors do not report on these indicators, they report, to his knowledge, cases *“where patients were not attended to because the health worker did not show at work for several days”* or, as in Makutu sub-county, health centres which sell drugs which should be given away for free.

Beker K., the District Education Officer, says about community monitors: *“they have been very helpful. Very pertinent issues have been brought to us (...) mainly about teacher attendance, enrolment.”* After receiving reports of overestimated enrolment figures, for example, he can send his inspectors to the schools to get more realistic figures to estimate how much money the schools should receive in terms of a capitation grant. In his department they also have performance indicators, which are used to make important decisions. These indicators are largely ratios, such as teacher-to-pupil or pupil-to-textbook ratios. When asked if community monitors could use these types of indicators, he says *“community monitors report on these indicators somehow.”* Indeed, when checking for teacher and pupil attendance, they do report figures which make their way into the composition of the performance ratios that he is following and using for decision making (for example, to recruit new staff for the schools). However, they do not provide the ratios themselves, nor do they focus their monitoring activities on measuring these ratios, of which they have only a vague knowledge. Finally, when they do report that a new teacher should be recruited in a particular school, they do so following a complaint from the head teacher of the school. It is the head teacher who, knowing that the maximum number of pupils per teacher in his school has been reached, tries to have a new teacher recruited and mentions the problem to monitors who bring the issue back at the district level.

When asked about community monitoring, Paul W, who has been Iganga District Engineer since 1995, mentions that he has known the monitors and their work since 2000. He defines the work of community monitors as follows: *“according to me they go around, monitor the work we do and see if there is value for money (...) if things have been properly done.”* He has been in

regular contact with community monitors, as they usually come to see him whenever they need details about what contractors are supposed to have done. He is, however, not aware of any performance indicators that community monitors could be using. He has performance indicators of his own, for his department. These indicators are, for example, how many kilometres of road he has to build during the year, how many kilometres of road he has to maintain a year and how many water sources he has to build. These performance indicators are agreed upon with his superior, the Chief Administrative Officer of the district. Together they agree on the targets to achieve for the next year and at the end of the year they go back to the targets for their assessment.

For all three of these high ranking local government officials, community monitors are seen as some sort of informal or unofficial assistants who can go to the field, where they themselves cannot go or where they cannot send their inspectors (or where their inspectors do not want to go). If they are bringing back to the district level interesting and important information from the field, this type of information is different in nature from the performance data that they use and process internally to decide whether to recruit teachers or health workers, for example. All three of them mention that they would like the community monitors to be bringing back more issues from the field. However, when asked about the potential involvement of community monitors in their own internal evaluation process, they say either that community monitors do not have the required technical knowledge to manipulate these performance indicators, or that it is not their role to take decisions. It is the role of district officers to make sure that new staff is recruited when required by the health or education strategy, or to decide to build a new school, a new road or a new health centre based on the targets which have been set with the Chief Administrative Officer.

2. 2nd line of inquiry: Discussion and negotiation around performance data

Performance data are supposed to play a significant part in the managerial approach to social accountability. The CBMES initiative has, at least in theory, attempted to put performance indicators at the core of its monitoring activities. The previous section has focused on the nature of the monitoring activities carried out by community monitors. The nature of the performance data produced by community monitors has been briefly mentioned to show why it was difficult to link it to the performance data used by local government officials. The present section explores

this further and investigates the role of performance indicators – or their lack of a role – in social accountability mechanisms at the local level.

2.1. Understanding the notions of ‘performance’ and ‘indicators’

Two different but equally important concepts are at the core of managerial social accountability: ‘performance’ and ‘indicators.’ According to this approach, ‘performance’ refers to the outcome of the activities carried out by public services, and ‘performance indicators’ refers to quantified measures considered to be accurate representations of the ‘performance’ to which they refer.

However, when asked about these two notions community monitors do not tend to refer to any abstract dimensions or quantities. Only rarely do they mention, for example, the success rate of schools at the Primary Leaving Examination (PLE).⁶⁷ When asked to give examples of ‘performance’ of schools or health centres, they usual answer: the attendance of children and teachers, the existence of pit latrines in schools, the presence of a fence around the school, the availability of drugs in health centres, the actual opening times of health centres, the size of the culverts used in the road construction, the quantity of murram used to repair a road, etc. This section aims at providing a better understanding of the local signification of the two concepts.

a) Understanding ‘performance’

The local understanding of the notion of ‘performance’ makes a lot of sense when related to the motivations of community monitors to monitor. As underlined previously, the motivation of community monitors often rests on the promises made by the President and the central government about all the services local communities should receive, which they often do not see in practice. As a consequence one of the first motivations of community monitors is to make these promises real.

These promises are often expressed by tangible elements that make sense in the lives of the local communities, and not by abstract notions such as higher performance rates at national exams. These tangible elements are, for example, more teachers per school or more school rooms, more beds, free lunch for children, new pit-latrines and so on. The expectations of local community members (and therefore of community monitors) follow these promises, and ‘performance’ is then naturally expressed and translated into tangible, non-abstract terms. In addition, there is a shared understanding of what a good school or a good health centre should

⁶⁷ The PLE is a nation-wide exam that pupils sit at the end of P7.

be. In the mind of the lay person, a good school is a school where the teachers are actually present and do the teaching, where pit latrines are clean and are not about to collapse, where the children can easily access clean and safe water and are protected from outside threats such as animals or cars, and where the basic teaching equipment is available. Therefore community monitors are interested in verifying whether these basic elements are present or not, if the new school promised has actually been built and if the quality of the building is good, or if the renovation of the pit latrines of a health centre has been properly carried out. They are very unlikely to 'measure' the performance of the new school in terms of success rate at the PLE.

Complementary element of understanding can be found in the local language, in the way 'performance' is translated in Lusoga (the local language). 'Performance' is translated by '*enkola*', which means "*to work, the way you work*". It essentially refers to the methodology used to achieve a particular aim, and not to the result or the aim in itself. It conveys the idea that choosing and following the proper methodology will guarantee the good quality of the outcomes of any action. It also implies that by assessing the method which has been used one can tell if the aim will be reached or not. What gives the monitors an idea of the good performance of a public service is whether the proper methodology has been followed, that is if there are enough classrooms, enough textbooks, enough teachers or the likes. It is implicitly assumed that if a school follows these methodological requirements, then it will be performing well. In this context, it is not surprising that abstract dimensions such as 'success rates' are barely mentioned as elements of performance, and that it is concrete elements such as the number and states of teaching rooms, the number of text books and desk and the number and presence of teachers which are considered important.

b) Understanding 'indicators'

This particular understanding of 'performance' has a direct impact on the understanding of the notion of 'indicator'. As the idea of performance is linked to the process or the method rather than to the end result, 'performance indicators' refer to any visible element which can give the observer information about whether or not the proper methodology has been followed. This is further reinforced by the translation of the word 'indicator' in the local language. In Lusoga, 'indicator' is translated as '*byobonaku*', which comes from two words: '*byo*' (what) + '*bonaku*' (see, look). It literally means "*something that you can physically see, something you can touch, you can feel*". When a road is constructed there is something that people can actually see: the

distance covered by the road for example. It is an indicator that something has been done. The same goes for the number of culvert used on that road. In the cases of schools it is, once again, the availability of teaching rooms, blackboards, textbooks or pit-latrines. These elements are clearly seen, and are therefore clear indicators.

In the case of less clearly-seen elements, such as the presence of teachers and the attendance of pupils, the notion of 'indicators' refers to what can be seen by the community monitors; for example, the attendance book signed whenever the teachers are present in the school. It is therefore common to see the attendance book of a school considered by community monitors as an 'indicator.' Similarly, to assess whether a school has received the UPE grants, account books are checked and become, naturally, an 'indicator.' What is understood as an 'indicator' by community monitors is what shows monitors that a particular methodological requirement is met. For example, to answer the methodological requirement that '*the school has water so that pupils can drink and wash their hands*', the best solution is to see if the school has a borehole. Therefore the borehole itself becomes an 'indicator.' Below is presented an excerpt from a monitoring report, which further exemplifies this particular understanding of the notion of 'indicator.'

REPORT FROM Bwigula P/S			
OBJECTIVES	INDICATORS	FINDINGS	OTHER INFORMATION
GRANTS (UPE AND L.G.D.P)	MINUTE MINUTES AND LOG BOOKS	The U.P.E money comes Late. - they have the minute file for U.P.E	
WATER SOURCE	Bore hole	- They have the bore hole.	It is managed by the school together with the neighbouring people.
RELATIONSHIP WITH PARENTS	CHILDREN AND TEACHERS INTERVIEW	- The che children said that there is no complaint about their teachers	
STUDENT VIEWS	MEALS AND EXAM FEE.	The school children get meals at school.	- some parent refuse to pay for there children maize for the meals at school.
MANAGEMENT	MINUTE BOOK	- The school has the school managment committee - And the Finance committee has not sat this term	

REPORT FROM RWIGULA P/S			
OBJECTIVES	INDICATORS	FINDINGS	OTHER INFORMATION
STAFF	Arrival Book	They are 11 teachers plus the H/M Mr. Kibande kebede James.	They are qualified teachers
ENROLLMENT	REGISTERS AND ENROLLMENT CHARTS	There ^{are} 709 pupils. The number of students in the register is higher than that enrolled	The number of student are being ordered by their parent to go and work into there garden.
SANITATION SANITATION	COMPOUND, C/BLOCKS AND TOILETS	- The school structure is good and well-planted with trees. - The toilets are good.	
CURRICULAR ACTIVITIES	FIELD / INSTRUMENT	- Football and netball are played - They have no goals posts for football and netball. - They have a school garden.	The school lack Funding of the sports + games. the pupils go for sports and games plus music.

Figure 6 – Excerpts from monitoring notes, Buyanga sub-county.

In the document introduced above (Fig. 6), the performance of the school is decomposed according to ‘objectives’ which are the methodological requirements for a well performing school. These requirements are the following:

- 1) The number of pupils declared as registered in the school should match the actual number of pupils attending classes. This is important since the UPE grants are calculated for each school based on the number of pupils in the school. It is well known to community monitors that most school inflate the number of their pupils in order to get higher UPE grants. *Indicator:* attendance book for the pupils.
- 2) The school management committee, where parents and teachers are supposed to meet to discuss the management of the school and of its finances, must be held on a regular basis. *Indicator:* minutes of the meeting.
- 3) The staff of the school must be present and have the required minimal qualifications to teach, as mentioned on the guidelines issued by the Ministry of Education and Sport. *Indicators:* staff attendance book and copy of the diploma of the teachers.

- 4) The school should be properly fenced and children should have easy access to clean pit latrines and a borehole so that the pupils' health and safety is ensured. *Indicators:* presence of a fence, existence of pit latrines and of a borehole.
- 5) The support required for teaching must be present and well maintained. *Indicators:* quantity of books, desks and teaching tools.
- 6) The pupils should not have to pay school fees, should be able to sit for exams for free and should ideally receive a meal at school. *Indicators:* interviews with the children and the parents to assess if meals are served and if fees to sit exams registered at school have to be paid for.

Finally, if at the end of most of the interviews with community monitors they agree that one of the most important aims of universal primary education is to give the students a good level of education – which can be assessed by the success rate at the Primary Leaving Examination – almost none of them mention UPE grades as one of the most important performance indicators (only one in 20 came close to mentioning it, without *explicitly* mentioning it) when in fact, this success rate is what comes closest to a 'performance indicator' according to the managerial approach.

Government officials have a very similar approach. When asked about what the qualities of a good education system are, an education officer at the district level answers: "*Performance is big, broad. Here I am referring to academic performance whereby achieving good performance academically. (...) An indicator of good academic performance is clear, it's the result we have produced: how many first grades do you have (...) how many have failed to pass.*" However, when asked "*What are your performance indicators?*" his answer is surprisingly similar to the answer that community monitors give: "*every item gets performance indicators. For effectiveness for example, the performance indicators are: are teaching schemes available? Are they approved? Are lessons planned and plans followed? Is teaching material available? Is it used for teaching?*" He mentions as well, much like community monitors, elements relating to the process of teaching, and to an "ideal" method which is implicitly assumed to lead to good performance.

Consequently, the best way to report on the good or poor performance of schools consists most of the time in reporting on the various elements which are supposed to compose "*good methodology*", such as taking pictures, collecting testimonies and gathering other pieces of hard evidence of the method used. In this case numbers hold very little legitimacy, if any. As often

as possible community monitors want to bring back with them the proof which will substantiate their claims, and for that purpose there is no better solution than to bring back a picture taken with their camera or a set of testimonies from community members about an almost-collapsing wall, poorly maintained boreholes or dirty pit-latrines. Photos and testimonies are considered, very naturally, as the most legitimate and irrefutable proof that there is something amiss.

2.2. Towards an implicit agreement?

Generally speaking, in the district of Iganga the work done by community monitors is perceived positively by most of the government officials interviewed. However, this positive perception hides several important nuances. It has emerged gradually, and has come at a cost: community monitors are forced to enter into an implicit agreement with local government officials which gives them space to operate and provides them with some legitimacy within local communities, but at the same time prevents them from addressing corruption issues at the district level and monitoring the work of district officials.

As Kisaame A., Iganga's district speaker mentions, community monitors are useful in bringing the problems of the field to the attention of political leaders and district managers: *"we as leader don't go to the ground. Us local leaders tend to be in office and we wait for our voters to report on us."* It is an opinion which is shared by all the heads of department in the district of Iganga. The District Education Officer, when questioned about community monitors, said that *"they have been very helpful (...) very pertinent issues have been brought to us (...) mainly about teacher attendance, enrolment"*; this view is similar to that of the District Health Officer, for whom community monitors *"are competent in what they are doing (...) and are helpful for all people down there, us the leaders and the community"*, or of the District Engineer who says that *"they have assisted me because the district is big (...) they bring information from far away where I cannot go."* The District Engineer has only one assistant in charge of roads, another in charge of buildings and two road inspectors he can send to the field to do monitoring work. This is too small a team to control all the civil works done in the district, and community monitors provide welcome support.

However, as helpful as the work of community monitors can be to district officials, community monitors generally find it extremely difficult to get access to data which can help them in their work, especially budget data. The only types of data they can easily access are the contracts which are signed between the district authorities and local contractors to build or

maintain roads and buildings. Very often community monitors do not know the exact scope of the work for which the contractors are paid, and they need access to these pieces of information in order to know what a contractor had really been asked to do. Not knowing the exact scope of the work asked of sub-contractors can lead to misunderstandings and overly high expectations from local communities and community monitors, who sometimes consider that a contractor has not fulfil his or her assignment when, in fact, his assignment was limited and did not include what the community monitors expected. For example, due to financial limitations repair contracts frequently include only a limited number of items – for example the walls and roof of a building but not the windows – when local communities and community monitors expect *all of* the building to be renovated, leading to a misunderstanding which only the contents of the contract between the district authorities and the contractors can clear up. In addition, whenever an issue is identified at the parish level, district officials need to get involved so that a solution can be found and a decision taken. For example, in instances when drugs are sold instead of distributed for free, district officials often need to intervene to confirm that drugs should be distributed for free and that if the health centre comes under scrutiny the person in charge of the health centre risks facing charges or being transferred to another location. Therefore, in order to operate community monitors need the collaboration of district officials. If they do not find a way to initiate this collaboration, then their work is simply impossible.

It is notable that community monitors are rarely seen as threatening by district officials. Monitors tend to focus their attention on actors who are not members of the sub-county or district administration. As a community monitor puts it during a workshop on strengthening the CBMES: *“officials should be free with us because we are not watchdogs.”* This sentence summarizes what the CBMES is about: monitoring the executants rather than the ones really in charge – the District Education Officer, the District Health Officer and the District Engineer or their counterparts at the sub-county level. In order to get the collaboration of district officials, community monitors do not oppose them; rather, they work with them to bring to their attention problems they should know about in order to solve them. Very often, district officials thus rely on the reports from community monitors to control, at the local level, the civil servants they have within their department. They ask for pictures when shoddy work is reported, and testimony when a head teacher or nurse in a health centre does not fulfil his or her mission. As a general rule, it appears that community monitors progressively becomes auxiliaries of the district and sub-county administration, rather than real monitors of the public service as a whole.

In a way, they replace poorly motivated civil servants who do not do a thorough monitoring job themselves. According to Mr B., the Secretary of GAP, government inspectors “*just go there to get their money*”, implying that the only reason why inspectors go to the field is to collect their *per diem* and transport allowance. They have strong incentives not to go to remote locations as the cost of transport is high, and would use up all of their allowance. If they go to nearby locations only, it takes less time (so they can dedicate the extra time they have saved to personal occupations) and costs less (which allows them to keep part of their allowance for their personal use). If this is true, it implicitly means that the CBMES initiative replaces unmotivated district inspectors by motivated community monitors. They dare to face head teachers and the managers of health centres, but will only rarely challenge the District Health Officer, the District Engineer or the Chief Administrative Officer. Only once to our knowledge has the work of community monitors in Iganga district led to the punishment of a district official – the District Engineer – who had signed the official document required for a contractor to receive the last payment due for his job when the contractor had not actually finished the work he was paid to do (the roof of a building was missing). The District Engineer had been given the option to pay for the final work on the building in order not to lose his job.

Finally, an anecdote strongly confirms this implicit agreement between district officials and community monitors. It is expected that community monitors would act in favour of local community members, and would act in such a way as to improve the quality of services delivered by governmental institutions. However, this is not always the case. Within the UPE system, every school receives grants depending on the number of pupils enrolled in the school. A practice has developed of declaring ‘ghost pupils’⁶⁸: schools create pupils who do not exist in order to increase the amount of grant money they receive. This practice is understandable given the fact that on the one hand, schools are – by law – free of charge, but on the other hand the amount of money they receive from the UPE grant is not enough to allow them to operate properly. Consequently some headmasters have no other solution than to resort to cheating on the number of pupils they declare. So far there is nothing really surprising here. But what is intriguing is the commitment of community monitors to checking that the number of pupils declared as registered in a school matches the number of pupils actually at the school. This is contrary to the interests of the local communities, since the more money is available for their school, the better the service quality can

⁶⁸ See the newspaper article: <http://www.newvision.co.ug/news/637176-upe-staggering-71-drop-out-rate-so-far.html> (last access 30th of May, 2013).

be. It can therefore be seen as favourable to local communities that headmasters inflate the number of pupils registered. However, community monitors insist that the schools declare the proper number of pupils. Why? This behaviour makes sense if one accepts that community monitors have progressively been transformed into assistants of district officials.

There are therefore no proper accountability relationships between district officials and the local community through the CBMES initiative. Rather, the CBMES initiative reinforces the accountability relationship between district officials (accountee) and civil servants at the local level in schools and health centres (accountor) by offering free controlling and auditing services, done by the community monitors. When a teacher, a nurse, or any worker in health centres or schools clearly misbehaves, he is sanctioned according to the official procedures, through disciplinary action taken at the district level. Most often, the result is the transfer of the civil servant to another district. Since the salary of these civil servants is low, there is little room for financial sanctions and there is no legal provision for such sanctions anyway. Similarly, the prospect of career advancement is mostly non-existent, leaving very little space for any sanction other than transfer. However, it is a punishment which can be effective since it is not unusual for civil servants to have other income generating activities in addition to their jobs in the public service, and a transfer would mean having to recreate these activities from scratch in their new social environment.

2.3. Communicating monitoring results

a) Sub-county and district dialogues

In theory, an important part of community monitoring consists of “*going public*”, communicating the result of the monitoring process to government officials, policy makers and the general public in order to trigger changes and corrective actions.

District dialogues, in an ideal situation, should be organised twice a year. However, these events can be difficult to organise for two main reasons: difficulties in gathering all the relevant stakeholders from the district at the same place and at the same time, and financial constraints. In some cases district officials can be reluctant to agree on such a public meeting, especially when they are not accustomed to the work of community monitors. The district dialogue of December 2011 is a case in point (see Annex 10 for the details of how the district dialogue unfolded). The dialogue was planned for the 22nd of November, but because of President Museveni’s visit to the district planned for the 8th of December the dialogue was postponed by the CAO, new in his

position, until the 12th of December. There is no doubt, in Mr B's mind, that the CAO postponed the meeting for fear that criticism of how the district operates would reach the President's ears. B further suggests that, as usually happens when the President visits a district, some of his "operatives" come in advance to prepare the visit, and they would have necessarily attended the dialogue had it been held as scheduled. As B. says, *"we are very dangerous. The President is sending a lot of money, he is not aware [that the money is misused]."* There is no doubt, in B.'s mind, that the new CAO wanted to prevent at all cost an exchange with the community monitors.

District dialogues, however, are not always as challenging to organise. Before the new CAO of Iganga District took his position, community monitors from the district had no problem organising district dialogues and ensuring the presence of the CAO. According to community monitors, a good relationship between community monitors and the CAO is of prime importance for a district dialogue to be successful. It is not surprising that a new CAO would be reluctant to welcome community monitors if he thinks that they will try to challenge him and his administration. Conversely, it is easily understandable that a CAO who had already worked with community monitors and had realised that community monitors operate more like assistants than controllers would more readily accept to hold and facilitate a public district dialogue.

b) [Going national: lobbying the Parliament](#)

The work done by community monitors does not stop at the district level, and the CBMES initiative is also supposed to have an impact at the national level and to influence policy making.

Following the last session of monitoring activities at the end of 2011, a National Lobby Meeting was organised (February 2012). The purpose of this four-day workshop was to compile and summarize the findings from the different districts where UDN operates. Once summarized and compiled in a convincing way, these findings were to be presented in front of the Parliamentary Committees on Agriculture, Health and Education in order to lobby for change and influence future national policies. A few selected representatives of the different CBOs were invited to this workshop, for a total of nineteen people. After a general discussion about the findings of all the different CBOs the participants were divided into three groups – one group dedicated to agriculture, another one to education and the last one to health – to come up with the final document to be presented to the relevant parliamentary committees.

This final step of the process of integrating UDN's work into the official accountability institutions has proved particularly challenging. During the presentation by UDN to the

Parliamentary Committee on Agriculture, it was made clear by the chairman of the Committee that the Committee was not supposed nor obliged to take any action following their meeting, since no petition had been officially submitted. It was said to UDN that the proper procedure for presenting complaints or lobbying the Parliament was submitting a petition and waiting for an invitation from the Parliament to present the case in front of the relevant Parliamentary Committee. Outside of this procedure no action should be expected.

However, since UDN lobby various institutions and political leaders and not only the Parliament and its members, the work done by community monitors can have an indirect impact at the national level. For example, UDN is regularly invited to the different workshops organised by the government in preparation for the national development plan, and it can relay feedback from community monitors during these events. In addition, UDN regularly published notes, newsletters and other publications which are distributed to other NGOs and development agencies, helping to further disseminate the findings from the CBMES at the central level. There are therefore no direct links between the CBMES and political leaders at the national level. The accountability process only works through indirect contacts via different civil society organisations.

3. Explaining the social mechanisms underpinning the CBMES initiative

The structural model of PMAS introduced in chapter IV section 3 models the effects of PMAS in an organisation as the interplay between institutional properties, human agents and PMAS, in the present case the CBMES. This model is used in this research to account for how (that is, through which social mechanisms) the CBMES has triggered social change in Iganga district.

Institutional properties – or structures of power, meanings and legitimation – refer to a set of rules and resources that human agents use in their everyday interactions. This set of rules and resources is not set once and for all but is changed by the very actions that it structures, through a social process of reciprocal interactions between structural characteristics of organisations and human actors. The central idea here is that when individuals act within an organisation, they create, perpetuate and modify three constitutive elements of social interaction: *meaning*, *power* and *norms*.

The constitution and communication of *meaning* is necessary in any type of human interaction. Producing and communicating meanings is made possible through extensive

reference to the accumulated knowledge individuals gain from their interaction with the world and shared interpretative schemes. Introducing the CBMES and the related concepts and providing training to community monitors therefore contributes to shaping the already existing common knowledge of all community monitors and, more generally, community members. In turn, the introduction of the CBMES initiative and all its related activities has been made possible by the shared meanings already existing within local communities.

Power is what characterizes the “transformative capacity” of human interactions – the ability of human action to transform the social and material world. This means that even though a particular structure of domination constrains human actions and interactions at any time and tends to deprive individuals of any agency, the particular actions of individuals in turn shape these structures of domination. Introducing the CBMES initiative in local communities is likely to have been allowed by these structures of domination, as much as it has changed them. What needs to be better understood is to what extent these structures have been modified, and what reasons can be given to explain these changes.

Finally, *norms* refer to rules or organizational conventions that determine what legitimate or appropriate conduct is. Norms are also likely to have been impacted by the introduction of the CBMES initiative. It can be envisioned that a behaviour which was deemed acceptable in the past has become morally unacceptable in the wake of the activities linked to the CBMES.

Consequently, three different aspects of the structural model will be studied: how the CBMES has contributed to building legitimacy for community monitors, how it has contributed to modifying meanings and particularly the shared understanding of ‘performance’ and ‘indicators’ and lastly how it has contributed to modifying the existing structures of power.

3.1. Building legitimacy for community monitoring

The question of legitimacy is central to the CBMES initiative. If many provisions exist within Ugandan law to allow community monitors to operate, these laws are not always implemented and are not enough to guarantee that, in practice, the exercise of community monitoring is possible. When community monitors started operating in the early 2000s through the PAF Monitoring Committees, they were received with considerable contempt and hostility, and were largely despised by local civil servants. As Pauline A., the supervisor of the CBMES initiative at UDN, mentions, “*when UDN was doing poverty monitoring in its early days we realised that schools in Katakwe were built in a very shoddy manner. UDN went on the ground and filmed. They*

brought the video to the ministry but were welcomed with contempt and asked 'Who are you? How can you evaluate the structure and say they are sub-standard?'"

The problem of legitimacy is regularly mentioned as one of the main concerns of community monitors. During interviews or focus groups and meetings, the question of legitimacy is raised very often. Most of the community monitors repetitively ask for ID cards or t-shirts showing their affiliation with UDN, in order to prove to their interlocutors the legitimacy of their action and their identity as community monitors. In addition, in order to gain more legitimacy, community monitors sometimes resort to doing their monitoring activities in groups. Indeed, it is often mentioned that when people from local communities want to get something from a socially higher-up individual, it is best if they move and express themselves as a group. It is widely accepted that requests of groups are considered more legitimate than requests of individuals and are therefore more often satisfied. This is the case, for example, when community monitors want to visit a school whose head teacher is opposed to their visit. If only one monitor shows up, he will be denied access to the school buildings and documents. However, if a group of four or five monitors visits the school, it is considered very unlikely that the head teacher would deny them access to the school. Generally speaking, community monitors are welcome in the health centres or schools where there is no on-going problem or conflict with the local community. However, when tensions exist between a civil servant and the local community, for example following a complaint made by the local community, it is more difficult for monitors to gain access to potentially incriminating material. In such a case, they are often denied access to the premises if they do not come in a group. The same is true when a school or a health centre welcomes a newly appointed head teacher or nurse. In this situation, community monitors do their first visit in a group in order to more easily establish their identity, activity and legitimacy.

However, the shift towards a more community-oriented monitoring system, and several years of interaction and collaboration between community monitors, local communities, civil servants and district officials, have allowed community monitors to gain legitimacy, and the role and function of community monitors has gained in recognition. As Iganga's district speaker mentions, community monitors are useful in bringing the problems from the field to the attention of political leaders and district managers. For the District Education Officer, community monitors *"have been very helpful (...) very pertinent issues have been brought to us."* For the District Health Officer, community monitors *"are competent in what they are doing (...) and are helpful for all people down there, us the leaders and the community"*, and the District Engineer says community

monitors *“have assisted me because the district is big (...) they bring information from far away where I cannot go.”*

In addition, people involved in the CBMES are increasingly known for their social involvement within the local community. The move towards a community-oriented monitoring system, and notably the creation of community-based organisations to regroup all the community monitors and give a legal framework to their work, has been part of the process. Complaint-driven monitoring also gives the community monitors more legitimacy, as explained in section 1.2. It is easier for community monitors to challenge the head teacher of a school when the local community actively complains about him or her rather than challenging him on the basis of his attendance at school alone; it is also easier to do so when the local community is mobilized behind a meaningful cause, and will stay mobilized behind community monitors until the issue is resolved. Consequently, repeated actions on the part of community monitors in favour of local communities have progressively given them a pivotal role within these communities. They have emerged as indispensable intermediaries between local communities and civil servants and government officials, and are regularly consulted when issues emerge. As a resident close to Buyenga Primary School mentions, *“they are very helpful, when we see a problem we can bring it to them and they help us find a solution.”* As another one says, *“they are good because they know where to go and who to see when there is a problem.”*

Between the early days of PAF monitoring and the testimonies of district officers, officials and residents collected in Iganga district, a progressive shift towards more recognition can be observed. Running radio broadcasts that operate publicly and are largely accessible to everyone by phone has also contributed to building the legitimacy of community monitors. Similarly, the somewhat successful organisation of sub-county and district dialogues is also an important element contributing to building legitimacy; community monitors are seen as being on the side of district officials, addressing them on issues relevant for the entire community. Community monitors have attained a status which gives them the back-up of the local community, and makes them important interlocutors for civil servants. The NAADS coordinator in the Buyenga sub-county, for example, is regularly asking community monitors for information about the subsistence farmers they are working with, and as has been shown earlier through quotes from government officials, the work done by community monitors is highly appreciated by district officials who see them as assistants. Civil servants have learnt to work with community monitors and have learnt to rely on them as their auxiliaries to control the quality of public services in areas

where civil servants cannot afford to go or do not have the time to go. Progressively, the early suspicion of community monitors vanished as they gradually found their identity and function.

This early suspicion, though, can quickly return, as shown by the difficulties in organizing the district dialogue in Iganga in 2011. The CAO, who had just arrived in his new position, did not know the work of community monitors, and did not know how they operate. He was not aware of the implicit agreement which exists between them and district officials. Because of that, his suspicion remained, and the dialogue could not be organised under ideal conditions even though in past years organising the dialogues was not as difficult. Such a situation is likely to occur every time a new official moves to the district and does not know how the community monitors operate.

However, creating space for community monitors to operate has come at a cost. First, as has been mentioned in section 1.2, it has required a shift from systematic monitoring towards complaint-driven monitoring. This shift has moved the CBMES initiative further away from its original managerial model. Second, rarely have community monitors been able to actively challenge district officials, or even sub-county officials. They easily and regularly challenge civil servants working in schools and health centres as well as contractors of civil works, but the problem of inefficiency and corruption at the district level is largely left unaddressed. In exchange for their acceptance by district officials, which has largely contributed to giving community monitors their legitimacy in the eyes of local communities, there is the implicit agreement that little will be done against district officials. This *status quo* is regularly challenged when new high-ranking district officials are appointed, and the fragile equilibrium reached with the previous administration has to be gradually rebuilt. Similarly, the need for legitimacy has encouraged the shift from systematic monitoring towards complaint-driven monitoring. Since community monitors need to create and maintain their legitimacy, they need to work closely with local community members and have to appear as resourceful contacts for members of the local communities. This is made possible by addressing the issues raised by these communities, to the detriment of other activities of systematic monitoring.

3.2. Production of meaning: performance indicators and pieces of evidence

One of the main characteristics of managerial approaches to social accountability is their overreliance on technical tools – in the present case performance indicators – as *the* central vehicle of social accountability. It is expected that a project such as the CBMES initiative would

encourage community monitors to build performance indicators and use them in their reports, and ask civil servants to account for their actions and results. As mentioned in the previous section, community monitors understand 'performance' as the respect of a particular methodology to reach a specific goal, methodology which is implicitly deemed adequate to reach this goal. A school with a high level of 'performance' would therefore be a school where a specific set of requirements are met, and 'performance indicators' are understood to be what shows that these requirements are followed. The local understanding of 'performance indicators' is therefore substantially different from the understanding of performance indicator as a quantified data *representing* such performance. The degree of abstraction usually associated with the managerial meaning of the term is absent from the local understanding, which focuses mainly on physical and tangible dimensions; an indicator can be seen, it is what shows the performance and not what *represents* or *translates* this performance in an abstract world.

Several reasons can account for this particular interpretation. As mentioned in the previous section, the translation in the local language of 'performance indicators' leaves little room for any alternative understanding. However, this can be seen as a consequence rather than a cause: 'performance indicator' is probably translated in such a way because it is initially understood differently. The root of this understanding can probably be found in the original motivation of community monitors to participate in the CBMES. The widespread corruption at the local level is well known to all community members, and this corruption directly translates into shoddy civil work and civil servants not doing their jobs as they are supposed to (being absent from work, diverting drugs or teaching materials for their own use and benefit, etc.). It is therefore very natural that, once offered the possibility to control the work done by civil servants, community monitors focus on the issues they are familiar with and do not pay attention to more abstract performance indicators such as the success rate of schools at the Primary Leaving Examination. In addition, community monitors have had little exposure to abstract concepts and to the exercise of representing or measuring reality through numbers, since almost none of them have finished secondary school. To illustrate this point further, an analogy can be made here: every tourist who decides to drive outside Kampala for the first time will probably need, at some point, to ask for directions, and is very likely to do so with the help of a road map, at least if he or she is well organised. This person will quickly realise that this accessory, so convenient back in Europe, is of little use in Uganda as he or she is very unlikely to meet someone able to read and interpret a road map. After reflexion, though, it becomes clear that reading a road map or any

similar type of drawing representing reality in an abstract way requires preliminary training. The same goes for numbers, rates and other quantified data used to represent or 'quantify' reality. Without proper preliminary training and regular exposure to such data, it is simply impossible to understand and interpret.⁶⁹

The CBMES has therefore failed to create a culture of evaluation and monitoring based on quantified performance indicators. However, the work of community monitors requires nevertheless that some type of evidence is produced and used to substantiate their claims. Community monitors have quickly learnt that any claim which is not backed up by proper evidence is likely to be denied. To prevent this from happening, they tend to use photos and testimony from community members. Both of these allow community monitors to refer to a third party who is deemed 'impartial.' A picture represents what is photographed and therefore cannot lie; collapsed latrines are collapsed latrines, and nothing can be said to oppose this type of evidence. Similarly, if enough accounts from different witnesses can be gathered about a specific problem, this problem is unlikely to be discarded as irrelevant or non-existent. Discussions are likely to follow afterwards about who is responsible for the problems identified and what can be done or should have been done, but no discussion will surround the existence of the problem itself. The function of evidence that the managerial approach to social accountability usually attributes to performance indicators is fulfilled in practice by less abstract elements, such as pictures and testimonies.

Based on the work on performance and indicators which has been done so far, a typology can be suggested which could help better understand and conceptualise the problem at hand. For any type of indicator, different levels of abstraction exist (see Figure 7 below).

Level 0 indicator: no abstraction, the indicator is what is indicated. For example, a borehole is a level 0 indicator. Teachers are level 0 indicators, as well as attendance books that each teacher has to sign when he or she arrives at school in the morning. To some extent level 0 indicators are reality itself.

⁶⁹ Jean Piaget, the famous Swiss developmental psychologist and philosopher well known for his epistemological studies with children, has suggested that the last phase of cognitive development, from age eleven to above, consists of developing the capacity of abstract reasoning. However, this capacity can only be developed, according to Piaget, through the dialectic of exposure to abstract concepts and manipulation / reflection on these concepts. Without this succession of exposure, manipulation and reflection, the capacity of abstract reasoning does not develop fully. In the case of the CBMES initiative, most community monitors had already left school when they turned 16, and had been only marginally exposed to abstract reasoning. This contributes towards explaining why highly abstract performance indicators are not commonly used and why, more generally, it is difficult for community monitors to apply abstract concepts to real-world problems.

Level 1 indicator: a level 1 indicator is a level 0 indicator transformed into a question. For example: is the teacher named Jack present or not? The answer, yes or no, indicates if this particular methodological requirement is fulfilled. This can be done for all the teachers of the school. The answer to the question can be obtained by direct reference to level 0 indicators: the teacher himself or the attendance book with his name on it (if he is present). A check list to estimate if methodological requirements are met would be a list of level 1 indicators. Community monitors could go to a school with a check list made up of level 1 indicators and tick a box when a methodological requirement is met and leave the box blank when it is not.

Level 2 indicator: a level 2 indicator involves a level of counting, and would consist of counting level 1 indicators. For example, a level 2 indicator can be the result of the process of counting the number of teachers present.⁷⁰

Level 3 indicator: a level 3 indicator involves a degree of comparison of a level 2 indicator with other quantified data (for example, the total number of teachers employed in a particular school). Rates are level 3 indicators since they involve counting *and* comparing.

In addition to this typology, two different types of performance indicators exist: **process indicators** and **end-result indicators**. **Process indicators**, as has been mentioned, are indicators which describe a particular method, which is implicitly deemed adequate or good to reach a particular goal. For example, a good school should follow a particular method and its performance will be deemed good if it does so. Process indicators, as figure 4 has shown, can present different levels of abstraction, the two first levels being those favoured by community monitors. **End-result indicators** qualify the particular goal in question, with no attention given to the method used to reach that goal. In the field of education, such an end-result indicator would be the literacy rate at the end of primary education. In the field of health it could be the rate of mothers delivering in health centres, or the infant mortality rate. These end-result indicators are all level 3 indicators, because they necessarily imply counting and comparing with the total population, knowing that

⁷⁰ It could be argued that level 2 indicators could be obtained directly from counting level 0 indicators, and that therefore level 1 indicators do not correspond to a particular level of abstraction *per se*. However, this would amount to neglecting two important elements of logic: that counting level 0 indicators implicitly requires that each entity be considered as 1 before summing up the 1's and that 1 compared to 0 (that is considered as a Boolean variable corresponding to "yes" or "no") conveys much less information than 1 as a whole number (that is, of the same nature as 2, 3,...,100). Indeed, information theory considers that the amount of information conveyed by a symbol (understood as an element of an alphabet of X symbols) is inversely correlated to the likelihood of having this particular symbol communicated (that is 1/X). Consequently, the higher the number of symbols in the alphabet, the higher the quantity of information conveyed by any symbol of this alphabet. Therefore, transmitting 1 as part of the alphabet made of the two symbols "0" and "1" conveys much less information than transmitting 1 as part of the alphabet made up of the numbers (0, 1, 2,...,100). It can be considered that the more abstract an indicator is, the more information this indicator gives about reality. In more basic terms, knowing that the answer to the question "is teacher John present" is "yes" brings less information to an observer than knowing that only one teacher is present in the school.

only counting is of little relevance if one does not know how big the entire population is. It appears that community monitors use almost no level 3 indicators and resort mostly to level 0 and 1 indicators, which has been justified previously by the level of education of community monitors (not higher than secondary education for the most educated) and by their strong focus on what can be seen and on what is tangible, such as teacher absenteeism, shoddy work, availability of drugs in health centres and the respect of the aforementioned set of methodological requirements.

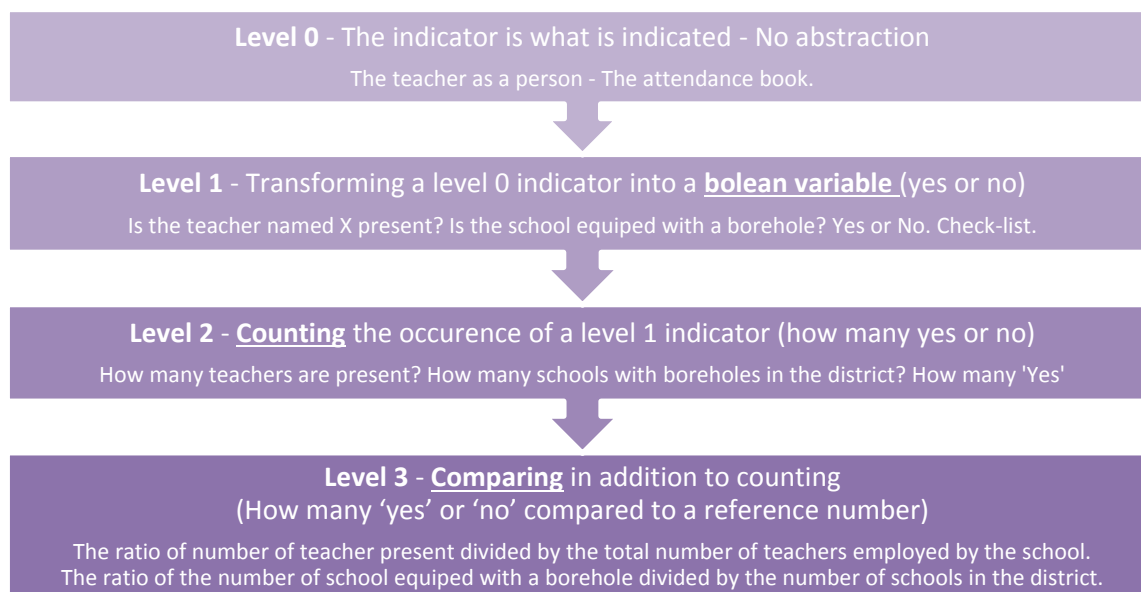


Figure 7 - Level of abstraction of performance indicators.

At first sight it is therefore easy to argue that the CBMES initiative has produced little meaning as far as performance indicators are concerned. If one looks closer, however, this is not so obvious. When the manager of the CBMES initiative at UDN is asked about the role and function of quantified performance indicators, she mentions that numbers bring accuracy to monitoring reports, and prevent the use of imprecise statements such as “a few”, “not a lot” or “a lot”, which can be interpreted differently by different individuals. More generally speaking, the simple fact of decomposing what makes the quality of a school into different level 1 indicators already greatly improves the accuracy of the statement of community monitors. The check list that community monitors have in mind when they start their monitoring exercise makes it easier for them to communicate later on about the quality of the schools or health centres, and helps them largely avoid statements such as “the quality of the school is poor” or “the quality of the school is good.” Once such a check list is built and used, the quality of the monitoring exercise

greatly improves, as well as the quality of the information communicated to the district. It is clear, however, that such reports on performance only remotely fit managerial expectations.

3.3. Challenging existing structures of power

Finally, the most important assumption implicitly underlying managerial approaches to social accountability is the belief that transparency about performance will be decisive in challenging the traditional domination of civil servant and government officials over community members, who have usually very few means to challenge them. To some extent, part of the legitimation process aforementioned has consisted of challenging existing structures of power. It is only once high-ranking district officials accept community monitors and their work that they start being legitimate, both to the local community at large and to district civil servants. At this time, community monitors can use their legitimacy to monitor the work done by contractors, health workers and teachers. They have won enough legitimacy to gain influence over local civil servants and contractors. As mentioned before, there is a phase of challenge when community monitors have to introduce themselves and fight to be given attention in meetings – in a word, they have to create the necessary space for interaction between themselves and civil servants.

This process becomes easier when district officials realize that they can actually work with community monitors without being threatened by their activity. The CBMES initiative has therefore largely contributed to challenging the traditional order according to which head teachers, teachers and, in health centres, nurses and other medical staff could be absent at will, sell the drugs which are supposed to be distributed for free or charge school fees for teaching which should be free. There are clear indications that wherever community monitors operate, this type of behaviour is much less frequent, and when it occurs it does not last as long as it used to.

However, two of the main expectations of managerial thinking are not met. First, performance indicators – that is, level 3 performance indicators as stated in the typology above – have played no part in the advent of this new order. Only very basic and concrete performance indicators are used to structure the work of community monitors, and the issues at stake are not the overall, highly abstract performance of schools or health centres expressed in terms of literacy rates or infant mortality. They are, rather, the presence or absence of methodological requirements which are deemed important for community monitors.

Secondly, the changes within the old order are very limited in scope. High-level civil servants at the district level are only marginally challenged by the work of community monitors,

and the impact of the CBMES initiative beyond the local (district) level remains to be proven. The work done at the local level by community monitors has little impact at the national level or in the budgeting process. Attempts to present to Parliament the results of the CBMES initiative have resulted in few changes, even though to some extent their feedback has served to inform UDN's lobbying work during the various workshops and conferences organized by the Ugandan government to collect inputs from civil society. Whether this input has had any influence on governmental policies remain to be seen, but that is beyond the scope of this research. Furthermore, if the contribution of the CBMES in terms of answerability of local civil servants is rather positive, its contribution in terms of enforceability is lame, even non-existent. Community monitors have little to no say about what happens to civil servants who have been accused of wrongdoing. Once community monitors have done their monitoring, it is the state apparatus, with all its flaws, control institutions and mechanisms as introduced in chapter V, section 1, which takes over.

The overall dominance of government officials over their 'citizens' is therefore only challenged at the base of the pyramid of power; only the employees of schools and health centres, at the local level, are really controlled by community monitors. Higher-up civil servants are left largely untouched, and their consent is required for the work of community monitors to be possible. This leads to an implicit *status-quo*: we (district officials) let you (community monitors) work as long as you do not look at us too closely. The reach of the CBMES is therefore limited at the local level, with very little impact at the national level on the budgeting process or enforceability mechanisms.

4. Conclusion

This chapter has provided in-depth insight on what the effects of the CBMES initiative in the field are, and what mechanisms can explain them.

Focusing first on how performance data were produced by community monitors, two core dimensions of community monitoring have been identified. The first dimension refers to the temporality of monitoring activities (continuous vs. punctual monitoring). Continuous monitoring is what is expected by the original managerial idea of the CBMES initiative. According to this model, community monitors should monitor schools, health centres and other public services on a continuous basis, several times a year. Punctual monitoring refers to monitoring conducted once

in a while, when the community monitors can afford to do so and have the money required for transportation. The second dimension refers to the way the monitoring activities are initiated. Complaint-driven monitoring occurs when community monitors are asked to step in by patients, parents or inhabitants of the local community. It usually consists of investigating and solving a well-defined issue. Systematic monitoring, on the contrary, is motivated by the ideal that every aspects of the performance of a school or a health centre should be known and made public. It therefore consists of verifying different complementary aspects of the performance of local public services. This form of monitoring does not aim at solving a particular issue, but at identifying potential performance-related issues through regular and rational analysis, based on performance measures and performance targets.

Continuous and systematic monitoring is the ideal model of community monitors which is promoted by the original managerial approach of CBMES proponents. However, the analysis of the CBMES initiative has identified *a progressive shift from continuous and systematic monitoring to complaint-driven and punctual monitoring*. This shift has been explained by the need for community monitors to build their legitimacy within local communities and in the eyes of local government officials, and by their lack of financial resources, which encourages them to focus on what contributes most effectively to building-up and maintaining their legitimacy: complaint-driven punctual monitoring. The use of performance-indicators, in this type of monitoring, is peripheral at best. What matters most are testimonies and pictures. In addition, in the local language 'indicators' translates as 'byobonaku' which refers to "something that you can physically see, something you can touch, you can feel" and 'performance' is translated as 'enkola', which means "to work, the way you work". 'Performance indicators' therefore refers to "visible aspects of the process which is supposed to lead to the expected outcomes" rather than to abstract dimensions of outcomes, reinforcing further the focus on visible problems the local communities can notice, and therefore on complaint-driven monitoring.

Furthermore, it has been shown that in order to be able to operate, community monitors needed the support of local government officials like the District Education Officer, the District Health Officer and the District Engineer. Gradually, community monitors manage to gain their support by showing that they do not constitute a direct threat to their work and position, but can, on the contrary, help them in their own work. Therefore, *an implicit agreement progressively takes shape between community monitors on the one hand and high-ranking district officials in the other*, which at the same time enables and constrains community monitoring activities. This

also means that these high-ranking district officials are most of the time out of reach of community monitors.

Finally, the nature of the performance data collected by community monitors and the type of monitoring they focus on makes it difficult, if not impossible, to integrate the monitors into the wider accountability mechanisms which exist in Uganda. Linking performance data produced by community monitors to performance indicators used within the public sector has proved difficult because of the characteristics of community monitoring (complaint-driven and punctual). Similarly, despite all the provisions in the laws of Uganda for participatory budgeting and planning, community monitors are largely left out of the budget and planning cycle. This is explained mainly by the fact that government officials lack incentives and resources to actively involve local communities and their representatives. It is therefore shown that the bottom-up approach of community monitoring and the top-down approach of the state apparatus never really meet; they operate for the most part in parallel to one another, even though, surprisingly, community monitors have increasingly become *de facto* assistants to government officials.

Chapter VII - CONCLUSION

The research presented in this paper answered the question *“What are the effects of the promotion and implementation by donors of performance-based management systems on the accountability of local government officials, and how can these be explained?”* Through the conceptualisation of PMAS and the study of the implementation of such a system, the CBMES, in the Iganga District in Uganda, the research has uncovered the complexity of the social mechanisms underpinning these types of systems. It has been argued that the expectations which come with the promotion of performance-based management systems rest on an over-simplified understanding of how such systems affect the communities and organisations where they are introduced. It has been shown that underlying ‘implicit assumptions’ in the chain of cause-consequences used to justify the expected effects of performance-based management systems can account for the disjuncture which exists between the expected and observed effects of such systems.

This concluding chapter provides a review of the argumentation and contributions of the research, outlines its limitations together with possible directions for future research, and finally underlines the main implications of this work for aid practitioners and for the development field in general.

1. Review of the argumentation and contributions of the research

In the last fifteen years, development agencies have committed themselves to improving the living condition of the poorest, as exemplified by the adoption of the Millennium Development Goals. In practice, this commitment has, among other things, translated into continuous efforts to reform the public sectors of developing countries in order to make them more effective and accountable to the poor.

Most of these reforms have been motivated by what can be labelled a ‘managerialist’ approach to public management. At the heart of this approach lies the idea that management practices from the private sector should be applied to the public sector in order to increase its productivity. Such practices entail more power and leeway being given to public managers, and the public sector being made more customer-oriented and better versed with modern management ‘best practices’ such as performance-based management. This approach has driven

many of the public sector reforms of OECD countries such as New Zealand, the UK and the US, among others, and 'aid reformers' (including international financial institutions) have widely recommended using them in developing countries, where they have led to the decentralisation of public services so as to bring services closer to the people, the introduction of democratically elected local governments and the introduction – at least on paper – of modern performance management practices.

Another complementary phenomenon has emerged during the last two decades: the growing involvement of CSOs, through social audits and social accountability mechanisms, in the monitoring of public activities, which had thus far been strictly reserved for public officials. These practices developed from the assumption that giving citizens the opportunity to express themselves directly (i.e. not only through the electoral processes) is a good way to prevent corruption, and provides incentives for the public sector to deliver more efficient and effective public services. It has been argued that this particular type of accountability has progressively been invaded by managerial practices, giving rise to what has been labelled and introduced in this paper as 'managerial social accountability'. Central to this particular approach to social accountability is the idea that quantified performance indicators and measurements of the performance of public services constitute an essential medium for enabling civil society actors to hold government officials accountable for the quality of the public services provided. Therefore, performance indicators *can* and *should* be used to foster accountability in the public sector, and reforms of the public sectors in developing countries have mainly consisted of improving transparency through the production and publication of ever more financial and performance data.

However, the achievements of these reforms have fallen short of the expectations of the managerial model of social accountability. Recent research on both social accountability and performance measurement in the public sector suggests that the contested nature of performance measurement and the complex and political nature of the public sector may constrain its operationalization, and lead to significant unintended consequences.

The research introduced in this paper has contributed to the corpus of research in public management and development studies with a particular focus on one developing country, Uganda. Based on an in-depth analysis of a case study, the CBMES initiative, it has answered the research question *“What are the effects of the promotion and implementation by donors of performance-based management systems on the accountability of local government officials, and*

how can these be explained?” The descriptive part of the research consisted of providing a comprehensive account of the CBMES initiative in theory and in practice. The analytical part has aimed at unearthing and clarifying the social mechanisms which can explain the observed effects of the CBMES in the field.

The data introduced in this research have shown that the CBMES has contributed towards creating space for local community members to challenge civil servants at the parish and sub-county level. It has therefore contributed to the accountability of civil servants at the local level in health centres, in schools and in the supervision of contracted work. However, high-ranking government officials at the district level remain largely out of the reach of community monitors. This has been explained by the progressive emergence of an *implicit agreement* between high ranking government officials and community monitors. Since the collaboration of these high-ranking officials is required in order for community monitors to be legitimate within the local community and for the CBMES to operate, they secure a level of impunity, and remain largely removed from the enquiries of community monitors. If community monitors were too critical of high-ranking officials, they would risk losing their support, which would therefore jeopardize their activity. In addition, the research has shown that the reach of the CBMES initiative is mainly local, with little linkage to the national level and to nation-wide processes such as budgeting.

The second important empirical finding of this research is that there has been a gradual shift, in the three first years of the CBMES initiative in Iganga, from systematic and continuous monitoring based on a predefined set of performance indicators to complaint-driven, punctual monitoring based on pieces of evidence such as testimonies and photographs, in which performance indicators have little role to play. This shift has been explained by the high demand from local communities for complaint-driven monitoring. Community monitors therefore receive complaints from local communities at the village or parish level, go on-site to investigate, contact the relevant local government official to secure his or her support and then attempt to solve the issue brought to their attention. Through this process they gain legitimacy both in the eyes of the local communities and in the eyes of local government officials who, gradually, come to see them as informal assistants.

The contributions of this research are therefore theoretical and empirical. Its theoretical contributions are the following: it has introduced the original concept of ‘managerial social accountability’, its definition and its genesis, by building on existing research on managerialism, managerial accountability and social accountability. It has subsequently identified and

conceptualized Performance Management and Accountability Systems, and has provided clarifications regarding the main goals of PMAS and the sub-functions through which these main goals are expected to be met. It has finally introduced the original notions of 'behavioural' and 'structural implicit assumptions' as central elements accounting for the disjuncture between the expected and observed effects of PMAS.

The empirical contributions have consisted of operationalizing the *structural model of performance measurement* in order to understand the social dynamics underpinning the CBMES initiative. The analysis of this initiative has identified the two main findings aforementioned, together with the mechanisms which can explain them. Analysing the research data through the lenses of meanings, power, and norms has been fundamental in this research to make sense of what was observed in the field. Building legitimacy and producing meaning in order to gradually modify the existing structures of power was at the core of the dynamics behind community monitoring.

2. Limitation of the research and directions for future research

Two main limitations of this research can be underlined. First, this research, based on qualitative research methods, focused on the qualitative effects of the CBMES initiative. It has shown for example that community monitors contributed significantly to solving punctual issues occurring in health centres or schools at the village level. However, the overall effects of the CBMES at the sub-county level have not been estimated quantitatively. For example, the selected research method did not allow for estimating the aggregated effects of the CBMES in terms of quality of services at the sub-county level. It did not provide any information on whether sub-counties where the CBMES operates have better quality of services in terms of education or health care than in sub-counties where the CBMES does not operate.

Complementary research could consist of filling this gap by measuring the difference in terms of quality of the public services between sub-counties where the CBMES operates and sub-counties where it does not. Such research would first identify the different effects the CBMES can have, provide measurements of these effects, and finally compare the results between different sub-counties in Iganga District. It could also provide interesting insight into how the local communities at the village and parish level perceive the quality of service delivery, and show whether this perceived quality is improved by the CBMES.

Second, the research started with a general conceptualisation of PMAS and the identification of the main limitations of these systems, followed by a case study. It could therefore be argued that inferring general knowledge from this particular case study is not possible, as the research is only valid in this particular setting, at this particular time and in this particular place. This argument would be largely true. However, it does not invalidate the contribution of this research in terms of proving that simplistic and schematic views of the world do not work in designing performance-based management systems, if one wants the observed effects of such systems to match their expected effects. The research does not prove that such complex social mechanisms exist in *each and every* performance-based management system (since not all these systems have been reviewed), but it provides reasonable ground for practitioners to expect such complex social mechanisms to play an important part in determining what the observed effects of these management systems would be. It therefore calls for more studies of this type in order to identify the effects of such systems, as well as the social mechanisms underpinning them.

This form of qualitative research, however, can usefully be complemented by quantitative research to assess the effects of PMAS based on large samples. It is the dialectic between the two forms of research which will progressively lead to a better understanding of performance-based management systems. This is particularly true for developing countries where, to our knowledge, very little research of this type has been conducted.

3. Implications for reformers, aid practitioners and development

The research presented here has several implications for reformers (whether in developed or developing countries), aid practitioners and international development in general.

First, the findings of this research underline the importance of case studies for the production of knowledge on performance-based management systems in particular, and on development processes in general. Only case-based qualitative research allows for fine-grained analysis of the complex social mechanisms underpinning public sector reforms and development projects. If it is undoubtedly important to identify and measure the effects of development policies through statistical analysis based on a large sample, it is just as important to dedicate part of the research effort to in-depth case studies in order to understand how the complex social mechanisms which underpin development projects operate. As far as development is concerned, the variety of contexts and situations makes the need for more knowledge about social change very important. The complex mechanisms which are triggered by any attempt to modify the

fragile balance of social forces, as is the case with the CBMES initiative, require dedicated research to be identified, so as to gradually reduce the disjuncture between the 'ideal world' that development actors aim to bring about through development projects or policies and the social reality.

Second, it is important to carefully take into consideration the social mechanisms underpinning management practices and, more generally, the so-called 'good practices' of development when designing development interventions. Instead of considering that what works in one place will work everywhere, more attention should be given to critically analysing why such a programme has worked well in its particular setting and what could make it fail in another context. Rather than considering that a programme which has worked somewhere will work somewhere else, the rule should be to consider that a programme which has worked somewhere will not work anywhere else, unless strong similarities between the two contexts can be identified. In other words, it is important to realise that the success of a programme relies mainly on its being particularly well adapted to its setting. This is particularly difficult for international development organisations, as they regularly face strong criticism and need to communicate about their successes. Therefore, development agencies need 'good practices' and success stories to put forward which, since they have worked somewhere, can justify attempts to transfer these good practices elsewhere.

This brings us to the third implication: the danger of using oversimplified models of the social world to justify projects aiming to trigger social changes, whether in the form of development projects or reforms of the public sector. The World Bank's justification of the potential contribution of social accountability systems to the performance of government organisations is a perfect example. The simplified model used is based on a principal-agent model in which the principal (the citizen) is supposed to need performance data to overcome information asymmetries and hold the agent accountable (government representatives and organisations). As the CBMES initiative has shown, this model fails to represent accurately what the social reality is. Therefore, expectations of such programmes are not likely to be met. This also means that the managerial belief in the existence of a management toolkit which can be transported and used everywhere by experts in management is proven ill-founded: anticipating the effects of performance-based management systems requires extensive knowledge and understanding of the local context.

Fourth, most expectations of development-oriented reforms are, we believe, out of proportion to the actual motivation, level of education and abilities of the people subjected to these reforms (whether civil servants or citizens). In the case of the CBMES, it is not realistic to ask individuals with little education to use complex tools and devices totally foreign to them. Bringing the expectations of development interventions more in line with what can realistically be done is important to ensuring the success of development projects. In the case of the CBMES initiative, community monitors have acquired interesting skills even though these skills are not sufficient to allow them to operate the CBMES in a managerial way. However, here again there are strong incentives for development agencies to show their impact. Revealing too low expectations might have an impact on their budget and threaten these agencies' existence.

Finally, using a case study based on a developing country like Uganda in reference to literature and knowledge produced mainly in Western countries (such as the literature on performance-based management systems) is a very useful way of questioning what is usually taken for granted, or considered obvious in this literature. As the CBMES study has shown, it is not obvious that the lay person in Uganda would care about the quality of the public service he or she receives, or that he or she would voice an opinion if given the opportunity to do so, or that he or she would understand performance indicators should they be made available. Contrasting developed and developing countries is a very useful means of investigating what is considered 'obvious'. It is therefore an invitation for researchers in management sciences or public management to adopt a critical stance towards the very principles on which their research is grounded.

The findings of this research also provide interesting insight into development mechanisms and echo the development theory – laid out, for example, in Joel Mokyr's *The Gifts of Athena* – that growth and economic development are essentially a matter of knowledge. According to this approach to economic growth and development, the growth explosion seen in the modern West in the past two hundred years is explained in terms of an accumulation of 'useful knowledge' and education following a knowledge revolution started with the European enlightenment. Growth and development are therefore not explained in terms of availability of new technologies, accumulation of capital or implementation of 'good practices', but essentially in terms of knowledge required for these technologies or practices to appear and thrive. In other terms, and to go back within the scope of this paper, modern management techniques and tools have emerged within a context of particular knowledge and ideas. Transplanting these

management techniques without the particular knowledge which has allowed them to develop is doomed to failure, since it will not mean that the underlying required knowledge is transferred with them. In other words, development does not come with the implementation of these good practices but rather with the accumulation of the knowledge which has made it possible for these practices to emerge.

It can only be hoped, therefore, that even though the straightforward transfer of ‘good practices’ does not work as expected, it nevertheless contributes ever so slightly to transferring part of this “useful knowledge” and progressively contributing to development. As the research has shown, implementing new ideas and organising trainings around these new ideas (in the present case performance indicators and social accountability) have had positive results: community monitors have gained a level of rigor in exposing their findings and doing their monitoring work, and have developed a sense of their right to ask for better quality of services. Even though the management techniques themselves – that is, the use of quantified performance indicators – have not been adopted, are not used to challenge high-level civil servants and have not integrated local communities into the national budgeting process, they have nevertheless contributed to building knowledge and reinforcing the idea that civil servants should be and can be held accountable by the people they are supposed to serve.

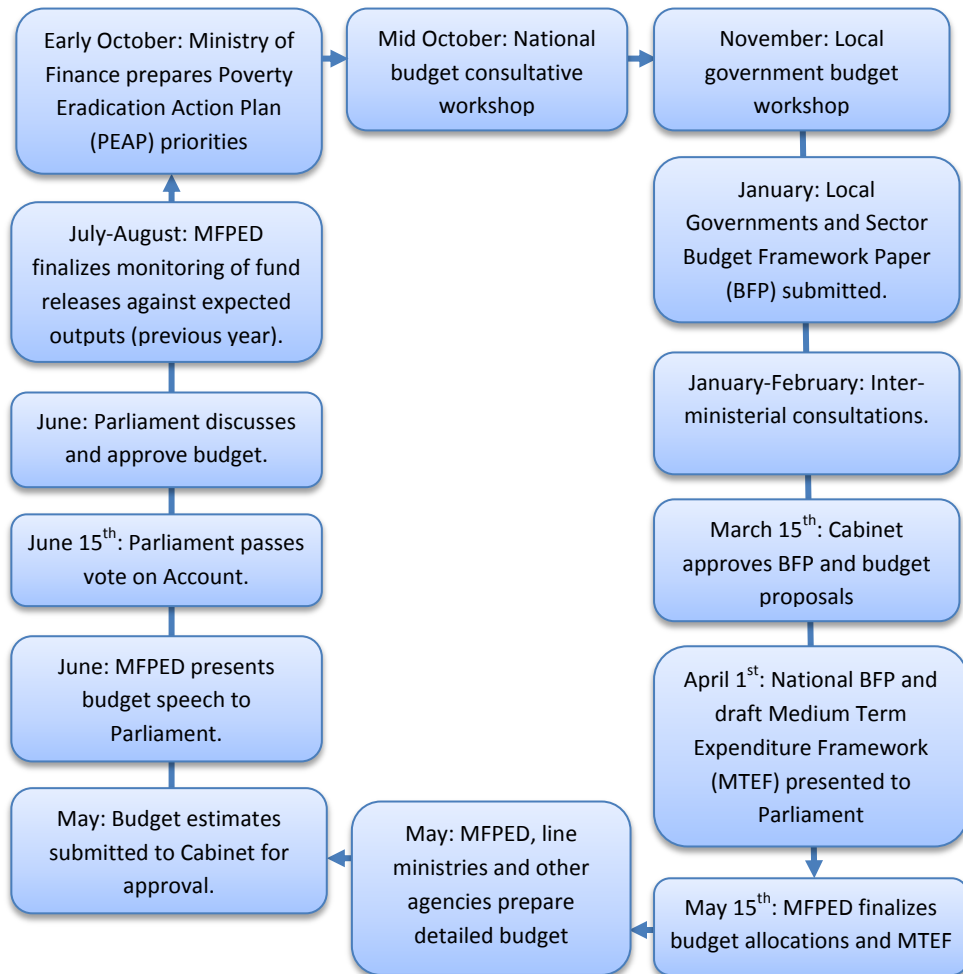
4. Conclusion

The study of the CBMES initiative has provided interesting insights into how a management tool triggers social change within the local community in which it is inserted. It is hoped that these findings, in addition to contributing original knowledge to the existing literature on public management and development studies, will be of interest for development practitioners and reformers. Development studies or the science of development is a relatively new, diversified and fascinating field of study. It is, more or less, a fifty year-old science, the main purpose of which is to explain the mystery of between five to twelve thousand⁷¹ years of history. The extreme diversity of situations makes it particularly difficult to investigate. It is a field in which generalizations and transfers of knowledge are difficult, and it should be approached with great care and the utmost humility. It is hoped that this research is a step in this direction.

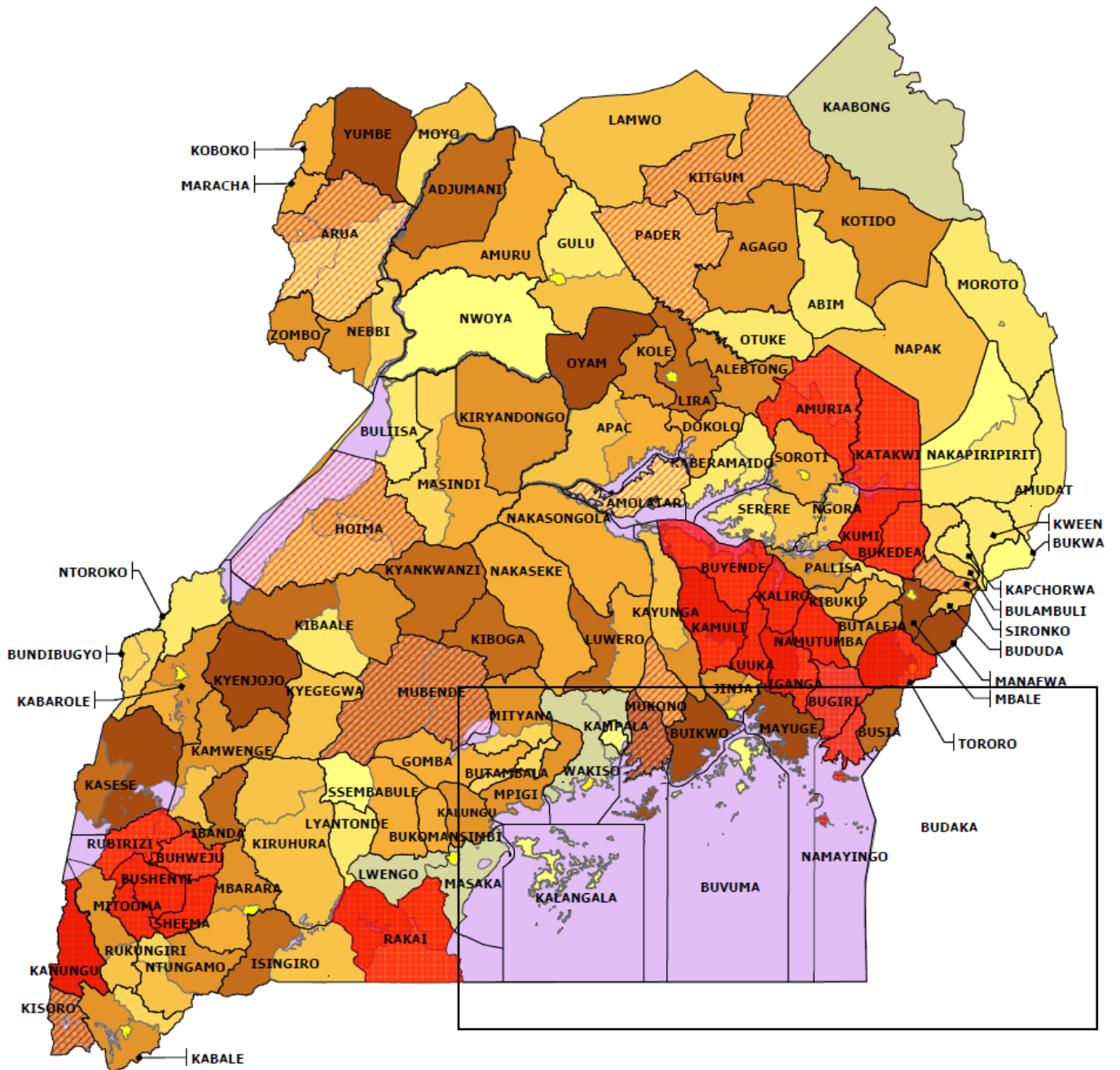
⁷¹ If it is agreed to consider that the social and economic development of contemporary societies started with the first appearance of writing in Mesopotamia some 5,200 years ago. Alternatively, one could prefer considering that social and economic development started with the first agricultural revolution which occurred some 12,000 years ago and marked the shift from hunting and gathering to settled agriculture.

Annexes

ANNEX 1 – THE NATIONAL BUDGET PROCESS IN UGANDA



ANNEX 2 – MAP OF COMMUNITY MONITORING ACTIVITIES OF UDN IN UGANDA



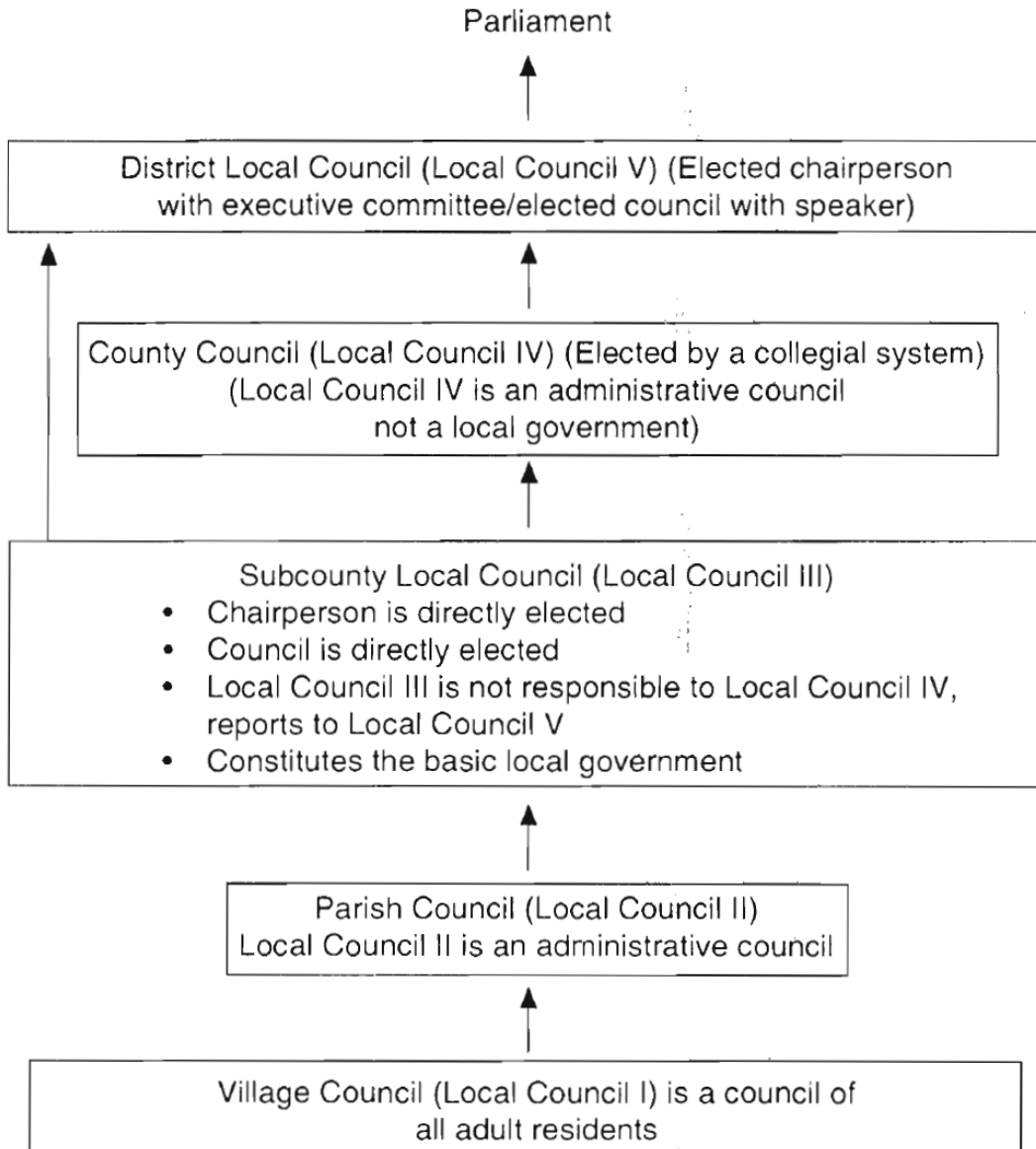
Districts of Uganda where UDN operates (as of March, 2011)

Source: author

KABALE : district name
 : district where UDN operates budget monitoring activities via partner organizations
 : district where UDN animates CBMES initiatives.
 : district boundary
 : lake
 : county boundary

Colours of counties according to the population density of the area: the darker the colour, the higher the population density.

ANNEX 3 – ORGANISATION OF THE LOCAL GOVERNMENT IN UGANDA



Source: Makara (2000)

ANNEX 4 – LIST OF DATA COLLECTED FOR THE CBMES CASE STUDY

- ✓ UDN documents such as sourcebooks, newsletter, annual reports and other publications
- ✓ Documents produced by the CBO of Iganga such as monitoring reports and archives from previous years
- ✓ Interviews with aid workers from different aid agencies and institutions (Office of the Prime Minister, USAID, DFID, European Union, KfW, GTZ and GIZ)
- ✓ Interviews with government officials at the national level (in the capital city Kampala, at the Ministry of Local Government, the Ministry of Finance and the Ministry of Education and Sports)
- ✓ Interviews with government officials at the district level (in Iganga District and Bushenyi District) and government officials at the sub-county level (Buyanga)
- ✓ Interviews with UDN officials at UDN headquarters in Kampala
- ✓ Interviews with Community Monitors from different districts (informal interviews during workshops and meetings in Kampala and Amuria District), with a special focus on Iganga District (formal interviews in Bulamagi, Ibulanku, Makuutu and Buyanga sub-counties)
- ✓ Workshops and meetings in Kampala (National Dialogue, Community Monitors Capacity Building Workshop), Amuria District (training of farmers), Kumi District (training of UDN monitors) and Iganga District (district dialogue in Iganga);
- ✓ Informal interviews with local residents in Bulamagi, Ibulanku, Makuutu and Buyanga Sub-counties;
- ✓ Reconstitution of the monitoring process with community monitors from the Buyanga Sub-county
- ✓ Regular interaction and discussion with selected community monitors from Iganga (city) and the Buyanga Sub-county

Annex 5 – List of the CBOs linked to the CBMES initiative

Name of the CBO	district
Namutumba Community Based Monitoring and Evaluation System	Namutumba
Kaliro District Community Based Monitoring and Evaluation System	Kaliro
Kumi District Poverty Monitoring Association	Kumi
Grassroots Action for Progress	Iganga and Luuka
Bugiri Poverty Monitoring Network	Bugiri and Namayingo
Community Driven Action for Integrated Development - Uganda	Kamuli and Buyende
Kanungu Community Efforts for Rural Transformation	Kanungu
Bushenyi Poverty Monitoring Association	Bushenyi, Rubirizi, Mitooma, Buhweju and Sheema
Tororo Anti-Corruption Coalition	Tororo
Bukedea District Poverty Monitoring Association	Bukedea
Rakai Poverty Monitoring Group	Rakai
Obalanga Community Monitors Group	Obalanga Sub-county, Amuria District
Kapelebyong Community Based Monitors Association	Kapelebyong Sub-county, Amuria District
Asamuk Community Based Monitors	Asamul Sub-county, Amuria District
Kapujang Sub-county Monitoring Team	Kapujang Sub-county, Katakwi District
Omodoi Community Monitoring Team	Omodoi Sub-county, Katakwi District

ANNEX 6 – NOTES COMPARING A FEW PRICES (TRANSPORTATION, FOOD) AND SALARIES

Price of staple foods

Beans:

2500 per kg from May to Sept,
1800 per kg Sept,
600-800 per kg in Oct - Nov.

Maize:

1200 per kg from April to July,
500-600 per kg in August-Sept.

Posho (Maize flour):

May-July: 2300 per kg,
Aug-Sept: 1900 per kg,
Oct-Nov: 1200 per kg,
Further reduction during the harvest period: 700 per kg around December.

Cassava flour:

April-August: 700-800 per kg,
Sept-Nov: 500-600 per kg,
Rises in February.
Before the disease: 300-400 per kg.

A chicken older than 6 months: 10k to 15k since they are being exported to neighbouring countries. Before, it cost 6k to 8k.

A cock: before it cost 8k to 10k, now it costs between 20k and 25k.

A turkey: before it cost 20k to 30k, now it costs 70k to 100k.

Cow meat: before 5k to 6k, now 8k to 10k.

1 x 0.5l bottle of coke in a shop in Iganga: 1.5k.

1 rollex (egg and chapatti): 1.2k in Iganga.

1 meal (rice plus cow meat): 3k; rice plus fish: 5k

Prices of transportation

From Kiwanyi to Bwigule HC II, 6,000 A/R on a motorbike (MB);
From Idudi to S/C headquarters, 1,500 A/R on a bicycle (B), 2,000 A/R (MB);
From Kiwanyi to S/C headquarters, 3,000 A/R (MB);
From Idudi to Lubira 4,000 A MB, 3,000 R (MB);
From Idudi to Lanaluswa 1,500 A/R B, 2,000 A/R (MB).

ANNEX 7 – COMMUNITY MONITORING REPORTS 2008 TO 2010 – BUYANGA SUB-COUNTY.

OBJECTIVES	INDICATORS	PLACE VISITED	DATE	SOURCE OF INFORMATION	FINDS	OTHER INFORMATION
1. FIND THE NUMBERS OF TEACHERS.	ARRIVAL BOOK PHYSICAL APPEARANCE	NALUSWA P/S	13/11/08	HEAD TEACHER/ DUPUTY STUDENTS COMMUNITY TEACHERS	THEY WERE 8 TEACHERS	THEY GOT A NEW TEACHER BUT HE MISTREATS CHILDREN AND HIS NAME IS WAISWA FRED
2. To Find out the School Enrollment	DISPLAYED CHARTS REGISTERERS DAILY ATTENDANCE RECORDS	- do -	- do -	HEAD TEACHER COMMUNITY.	500 PUPILS BUT THE REGISTER SHOWS 400 PUPILS	WE DISCOVERED SOME OF THE REGISTERERS WERE UNMAKED SINCE OCTOBER (FOR P.4)
3. To find the utilization of Grants (UPE)	S.M.C. and minutes S.F.C. and minutes ACCOUNTABILITY RECORDS VALUE FOR MONEY DISPLAYED CHARTS	- do -	- do -	DUPUTY HEAD TEACHER SMC SFC PUPILS TEACHERS COMMUNITY	THE SMC AND SFC WERE NOT THERE. NO ACCOUNTABILITY RECORDS.	
4. To find the Relation ship between Teachers, Pupils and Parents.	-	- do -	- do -	TEACHERS and community.	RELATIONSHIP IS GOOD	BUT PUPILS NOT REACT.
OBJECTIVES	INDICATORS	PLACE VISITED	DATE	SOURCE OF INFORMATION	FINDS	OTHER INFORMATION
5. SANITATION	URINAL BORE HOLES TOILETS	NALUSWA P/S.	13/11/08	TEACHERS PUPILS PARENTS	THEY HAVE ABOVE HOLE.	STANCES ARE NOT ENOUGH IN THIS SCHOOL

Monitoring tables, Community monitoring report, November 2008, Buyanga sub-county, Naluswa Primary School.

BUYANGA SUB-COUNTY				
REPORT FROM LUBIRA P/S BY -P.A.F MONITORING COMMITTEE (JUNE 2009)				
OBJECTIVES	INDICATORS	FINDINGS	SOURCE OF INFORMATION	OTHER INFORMATION
STAFFING	Arrival bk, Displayed charts Physical presence	- 12 Qualified Teachers - On average 11 TRS sign in the Arrival book - 1 Cook and 1 Askari are employed - 8 TRS were absent in the flood days	D/Headteacher - Mr Mulondo. E	- More Teachers are lacking (2 TRS). - The H/M, Mr Mulede had reported earlier but had gone to Iganga. - They aren't taught in flood days.
ENROLLMENT	- Displayed charts - Daily Enrollment records - Registers	- The Enrollment was 717 - Chn (378 Boys & 339 Girls) - No Registers seen		
MANAGEMENT	N/Board chart Minutes Bk	- The S.M.C seems to be inactive - No S.M.C meeting in the year 2009 - The S.F.C not in function and have never met.	Minutes book D/H/T	- No H/T Meeting minutes seen ever since the year began. - Some school funds were being kept by an individual for a long time (Since last year).
GRANTS (U.P.E)	- Charts - Minutes bk	- No displayed charts for 2009 U.P.E accountability. - No meeting scheduled for U.P.E accountability. - The U.P.E was 39,800/=	"	- The H/T School debt remained at 1,558,900/= as previously - The New management Comm was not in function. - U.P.E funds aren't enough to support all school program
SANITATION	LATRINE, COMPOUND C/R BLOCKS	- Neat latrines - Clean Compound but with a new rubbish pit lacking - 1 latrine stance lacks a door repair. - 1 C/R block has 2 deadly walls	D. H/T	- The parents are reluctant on payment of hire in contribution to the wall repairs.
CURRICULAR ACTIVITIES	FIELDS	- The School participated in Athletics competitions. - Chn were not transported to the Zonal Centre - Successful participants never went beyond County level.	D. H/T	- The U.P.E funds were given late yet nobody was ready to offer loans to the School.
WATER SOURCE	-	- The borehole is within the compound but lacked order	TRS & CHN	- There is frequent crossing of the football field even during classes.
RELATIONSHIP WITH PARENTS	TRS & CHN INTERVIEWS	- The Parents still complain of the corporal punishments offered to their chn.	PARENTS	- The TRS needed warning and the D.H/T promised to present the warning in the forthcoming meeting.
STUDENTS' VIEWS	CHN INTERVIEW	- Pupils had no meals due to lack of maize in their homes but promised to pay when the maize is ready.		

Monitoring tables, Community monitoring report, June 2009, Buyanga sub-county, Lubira Primary School.

BUYANGA SUB-COUNTY

(1)

THE 2010 REPORT PRESENTED BY THE UGANDA DEBT NETWORK (U.D.N) MONITORS

The Buyanga Subcounty U.D.N Monitors are proud to present the Community Based Monitoring and Evaluation report on: U.P.E, NAADS, SANITATION, ROADS and PRIMARY HEALTH CARE (P.H.C)

U.P.E.

- Some headteachers are not transparent when presenting U.P.E accountabilities. They have no budgets but only have accountabilities. In the presented accountabilities, the requirements set by the S.M.C members are not put in consideration (ie desk repairs, class or buildings' maintainance, etc).
- Besides, the Headteacher in most cases are working with uncommissioned S.M.C members especially in Bubbala, Bumoozi, Lubira and Nkombe.

(2)

- Teachers, in most cases have not understood the meaning of corporal punishments and they lack sensitisation. Caning punishment has become a routine to the extent of caning defaulters. Besides, children have lost many lessons when discharged ^{for} to collect the then required funds ie examination fee, etc. This was found common in Lubira, Bubbala, Bumoozi, Kalalu, Nkombe, Naluswa, and Dhakaba.
- Teachers came to the extent of extending their political status to classes yet the children are under the age of polling. This has made some students miserable in classes. This also happened to some parents who prohibited their children from taking porridge since it had been an offer by the Area cabinet Minister who was not of their party choice.
- A rise of school-going children has risen in some schools like Idudli Maslem, Buwooya, Buyanga, Bulunguli, Butaba unlike in Lubira, Bumoozi, Bupala and Nkombe.

- Teachers have shown their academic weakness and have come up with habit of giving children research assignments in particular topics. Thus, they give them Homework and tell them to ask for assistance from those of higher classes in their families and friends. This has happen in Lubira, Bumoozi^{and} Bubbala.
- Most school are reported to be understaffed
- The U.P.E funds are received but late.
- Late coming of Teachers has changed the school-opening time. (ie in Lubira and Bumoozi).

Community monitoring report, 2010, Buyanga sub-county.

ANNEX 8 – DATA FOR PRIMARY SCHOOLS & HEALTH FACILITIES IN THE LOGICS PROJECT

Education - Primary school data	
EDU001	Total Enrolment P1 to P7 (Males)
EDU002	Total Enrolment P1 to P7 (Females)
EDU003	Females Enrolled (Ages 6-12)
EDU004	Males Enrolled (Ages 6-12)
EDU005	New Male Entrants into P1 (age 6)
EDU006	New Female Entrants into P1 (age 6)
EDU007	Total Number of Pupils Without Adequate Seating or Writing Space
EDU008	Total Number of Repeaters (P1 to P7)
EDU009	Total Number of Special Learning Needs Students (Male)
EDU010	Total Number of Special Learning Needs Students (Female)
EDU011	Total Number of Dropouts (Male)
EDU012	Total Number of Dropouts (Female)
EDU013	Total Number of Female Dropouts Due to Pregnancy
EDU014	Number of Male Teachers
EDU015	Number of Female Teachers
EDU016	Number of Academically Qualified Teachers
EDU017	Number of Professionally Qualified Teachers
EDU018	Total Number of Professionally Qualified Teachers (Male)
EDU019	Total Number of Professionally Qualified Teachers (Female)
EDU020	Number of Permanent Classrooms
EDU021	Number of Semi-permanent Classrooms
EDU022	Number of Pit-Latrines (Stances)
EDU023	Number of Textbooks
EDU025	Total Income of the School
EDU026	Income from Fees/Parents' Contributions
EDU027	Income from NGOs
EDU028	Total Expenditures
EDU031	Males getting Division 1 on PLE
EDU032	Males getting Division 2 on PLE
EDU033	Males getting Division 3 on PLE
EDU034	Males getting Division 4 on PLE
EDU035	Males getting U on PLE
EDU036	Males getting X on PLE
EDU037	Females getting Division 1 on PLE
EDU038	Females getting Division 2 on PLE
EDU039	Females getting Division 3 on PLE
EDU040	Females getting Division 4 on PLE
EDU041	Females getting U on PLE
EDU042	Females getting X on PLE
EDU050	Basic Requirements and Minimum Standards Met (Yes/No/Not Inspected)
EDU426	Total Expenditures on Investment (Development)
EDU451	Date of Inspection
MLG001	No. Toilets

Health facility data	
HEA001	Total Outpatient Attendances (Ages 0-4)
HEA002	Total Outpatient Attendances (Ages 5+)
HEA003	Outpatient Diarrhoea Cases (All Types of Diarrhoea, All Ages)
HEA004	Outpatient Cholera Cases (All Ages)
HEA005	Outpatient Malaria Cases (All Ages)
HEA006	Outpatient Malaria Cases (Ages 5+)
HEA007	Outpatient Tuberculosis Cases (All Ages)
HEA008	Outpatient STD Cases (All Ages)

HEA009	HIV Serology Tests Done
HEA010	HIV Serology Tests which were Positive
HEA011	New ANC Attendances
HEA012	Deliveries in Unit
HEA013	Live Births in Unit
HEA014	New-born Deaths
HEA015	Maternal Deaths
HEA016	Deliveries with TBAs
HEA017	Total Doses of TT Numbers 2-5
HEA018	Number of BCG Vaccinations Given to Under 1's
HEA019	Number of DPT1 Immunisations
HEA020	Number of DPT3 Immunisations
HEA021	Number of Measles Immunisations
HEA022	Number of Children Weighed at Measles Vaccination
HEA023	Number of Children Weighed at Measles Vaccination Below Weight for Age (WFA)
HEA024	Number of Family Planning Users (new Users)
HEA025	Number of Doctors at the Health Unit
HEA026	Number of Nurses at the Health Unit
HEA027	Total Expenditure
HEA028	Expenditure on Salaries
HEA029	Expenditure on Development/Investment
HEA040	Number of Instances of Stock-out of 5 Key Drugs
HEA050	Number of Beds at the Health Unit
HEA051	Number of C-Sections Performed
HEA053	Number of Patient Days (All Wards)
HEA054	Number of Malaria Inpatient Admissions (All Ages)
HEA055	Number of Malaria Deaths (All Ages)
HEA056	Total Number of Admissions (All Ages)
HEA057	Total Number of Deaths (All Ages)
HEA080	Yellow Star Score
HEA081	Date of the Health Inspection

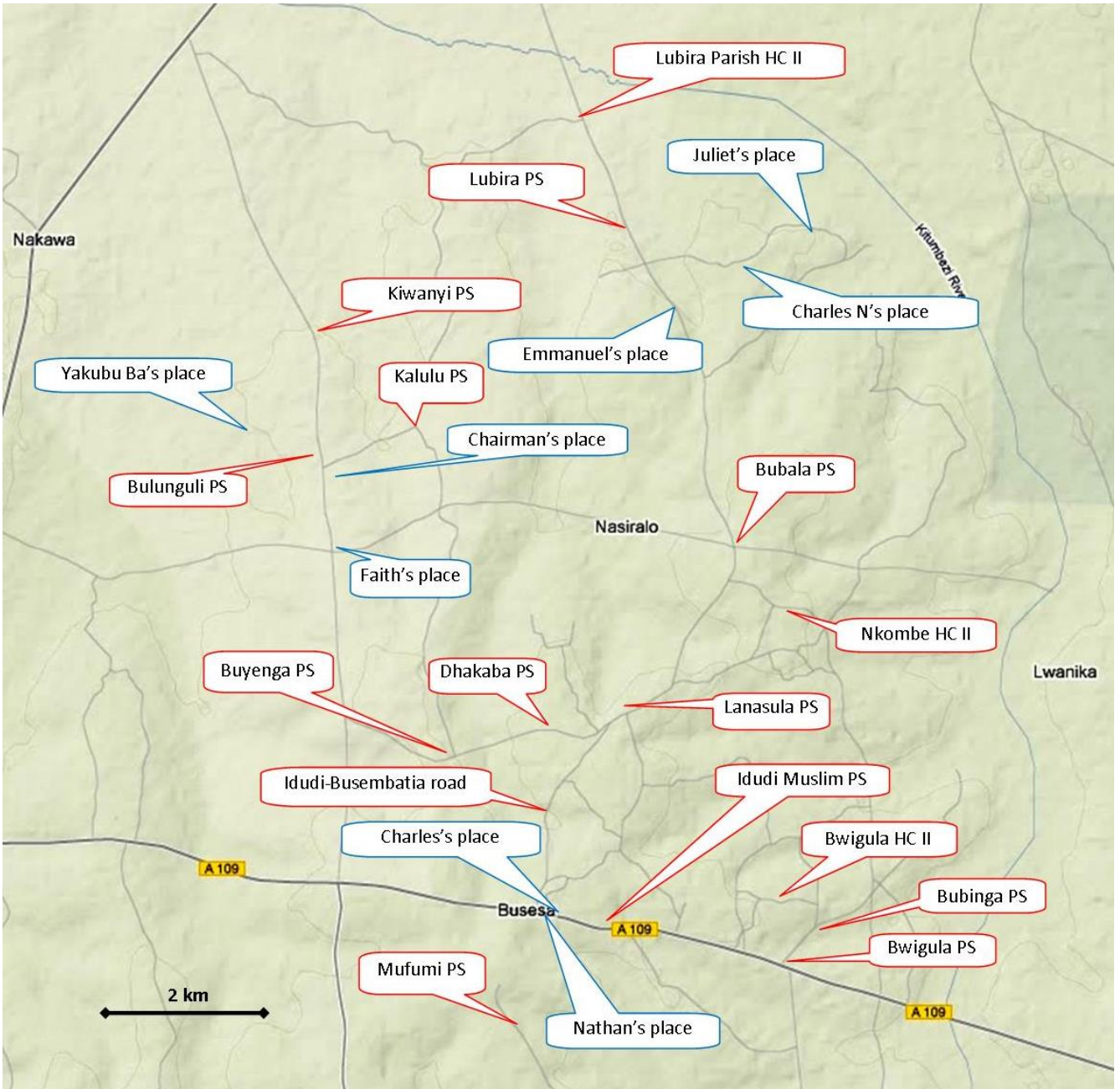
Road data

Road condition
No road bottlenecks
No structural bottlenecks
Surface quality
Shoulder condition
Washout susceptibility
Drainage status
Number of culverts
Number of culverts broken
Length of culverts
Number of bridges
Number of bridges impassable

Water and sanitation data

Status of the source
Daily yield
HHs served
User group function
Test results

ANNEX 9 – MAP OF MONITORING ACTIVITIES AND PLACES OF RESIDENCE OF COMMUNITY MONITORS



Location of the main places to monitor and of the houses of the main community monitors – Buyenga S/C

ANNEX 10 – IGANGA DISTRICT DIALOGUE, DECEMBER 2011

The district dialogue of December 2011 was planned for Tuesday, 22nd of November. Everything was organized to receive community members, and food and drinks were ordered. The money required to organise the district dialogues as well as the sub-county dialogues is sent by UDN to the CBOs in advance of the events so that some catering can be organized. There is an implicit expectation from the local communities invited to the dialogues that food and drinks would be provided and failing to respect this rule will discourage members of the communities to attend to the dialogues, and would give them no incentive to attend future dialogues. These financial requirements are often challenging, and are the reason why, in the Buyanga sub-county, there were no sub-county dialogue in May / July 2011 because of a lack of funds.

On Monday 21st, at 5 pm the Chief administrative officer, the highest ranking district official, called the representative of the community monitors to inform them that the dialogue will have to be cancelled because *“we have some auditors coming from Kampala and all head of department will be attending”* (as reported by Mr B., the Secretary of GAP). He refused to postpone the meeting to the afternoon, or even to the next day. According to B., everything was linked to the visit of the President Museveni who was expected in the district on the 8th of December. The Chief Administrative Officer (CAO) of the district, new in his position, has yet to prove that he can do a good job. He insisted on having the monitoring report before the meeting so that he could be prepared to answer the questions which will be asked to him. The report was finally sent to him three days before the scheduled date for the dialogue, two days before he cancelled it. B. further suggests that, as usually when the President visits a district, some of his ‘operatives’ come in advance to prepare the visit, and they would have necessarily attended the dialogue had it been maintained. As B. says *“We are very dangerous. The President is sending a lot of money, he is not aware [that the money is misused]”*. There is no doubt, in B.’s mind, that the new CAO want to prevent at all cost an exchange with the community monitors, for fear that all the problems they will mention would finally reach the ears of the President.

After several days of uncertainty, the district Dialogue is finally held on the 12th of December, after the visit of the President. The confirmation is sent on the 11th of December, with very little prior notice and no public communication because neither food nor drinks were available, all the money having already been spent in preparation for the 22nd. When the dialogue finally takes place, only 18 people are in the room, and the CAO is absent, represented by his

deputy. P., the GAP coordinator, reads the monitoring report to the assistance. Once he is finished a few district officials speak, explaining that they are aware of most of the issues underlined, which can all be explained either by a lack of fund or by a discrepancy between the expectation of community monitors and the objectives of the concerned public service. Before closing the meeting, the Deputy CAO suggests that in the future community monitors should summarize their findings on a one-page document per sector in order to make communication and follow-up easier. In his final statement P., the GAP coordinator, wishes that more data from *“the drawers of the public officials”* be shared with community monitors because, as he says *“we are doing complementary work”*. When the meeting ends, 29 people are in the room.

ANNEX 11 - PERFORMANCE-BASED MANAGEMENT PRACTICES WITHIN DEVELOPMENT INSTITUTIONS

Towards the end of the '80s and beginning of the '90s, the impact of development aid on the economic growth of developing countries has been widely criticized (Mosley et al., 1987 et 1992; Boone, 1995, 1996). In the wake of the reforms undertaken by some OECD countries in the name of the NPM, national aid agencies, IFIs and multinational organisations have been under increasing pressure to be “productive” and show tangible proof of their effectiveness. This trend has led an increasing number of them to implement some sort of performance-based management practices at different organizational levels (the project level, country level or corporate level) for budget and activity planning and monitoring, thus generalising the use of logical frameworks in use at the project level since the '70s. This section aims to provide the reader with a few (necessarily limited) examples that exemplify this trend.

USAID, the American aid agency, was the first national development agency to implement a result-based management framework in 1994, following the US Government Results and Performance Act of 1993. This act requires all U.S. agencies to focus their programmes on the achievement of intended results. These principles are still in application: *“Performance management represents the Agency's commitment to managing for results in order to achieve the best possible development outcomes. USAID pioneered and promoted a culture of defining and organizing activities around the end result. Key elements of managing for results are the principles of transparency - providing the public with information about what the Agency is doing; and accountability - holding itself accountable to stakeholders by achieving results and maintaining the credibility of the Agency.”*⁷² Subsequently, the USAID Centre for Development Information and Evaluation⁷³, the primary mission of which was to improve the agency's learning-from-experience process, has seen the scope of its activities enlarged with the additional mission of reporting to external stakeholders on USAID performance in managing for results (USAID, 2000).

A similar approach has developed in North America. In the mid-2000s, the Canadian public sector underwent a series of legislative and structural changes. In 2005, the Government of Canada introduced a new *Management, Resources and Results Structure* (MRSS, 2005) aiming at developing a *“government-wide approach to planning and managing the relationship between resource expenditures and results”* as well as providing the Parliament with financial and non-

⁷² <http://www.usaid.gov/policy/performance/> (last access in November 2010).

⁷³ The USAID Center for Development Information and Evaluation was established at the beginning of the '80s following an external audit criticising the agency's use and application of the lessons learnt from previous experience.

financial information.⁷⁴ The following year the *Federal Accountability Act* was adopted by the Government of Canada in order to make the government more accountable. This act is supposed to “[bring] forward specific measures to help strengthen accountability and increase transparency and oversight in government operations.”⁷⁵ As a direct result, the Canadian International Development Agency (CIDA) introduced a revised Result-Based Management policy in 2008⁷⁶ in order to make CIDA more accountable to its different stakeholders. A dedicated division of the agency, the Performance Management Division, was charged with the task of supporting the Result-Based Management policy of the institution.

In the United Kingdom, an extensive system of performance-based management in public services was introduced by the New Labour government in 1998 (Hood, 2006). Until October 2010 all government agencies had to sign *Public Service Agreements* (PSAs) including targets and performance indicators relating to their respective missions. The Department for International Development (DFID) was responsible for PSA 29: “Reduce poverty in poorer countries through quicker progress towards the Millennium Development Goals” (MDGs), and indicators used to monitor DFID activities consisted of the eight MDGs⁷⁷. PSAs were terminated by the new coalition government in 2010, but the new Development Secretary, Andrew Mitchell, announced the creation of a new independent aid control agency in June 2010, emphasizing the renewed necessity for DFID to focus on results and outcomes and to be more accountable worldwide: “We need a fundamental change of direction – we need to focus on results and outcomes, not just inputs. Aid spending decisions should be made on the basis of evidence, not guesswork. That is why we have taken the first steps towards creating a new independent aid watchdog. The UK Aid Transparency Guarantee will also help to create a million independent aid watchdogs – people around the world who can see where aid money is supposed to be going – and shout if it doesn’t get there.”⁷⁸

The United Nations officially introduced Result-Based Management in 2001⁷⁹. However, a few agencies, such as United Nations Development Programme, introduced it as early as 1999. Earlier on, in 1974, the UN introduced programme budgeting, as opposed to line item budgeting.

⁷⁴ Website of the Treasury Board of Canada Secretariat: <http://www.tbs-sct.gc.ca/rma/mrrs-sgr e.asp> (last access March 2013).

⁷⁵ Website of the FAA: <http://www.tbs-sct.gc.ca/faa-lfi/default.asp> (last access March 2013).

⁷⁶ <http://www.acdi-cida.gc.ca/acdi-cida/acdi-cida.nsf/eng/ANN-102084042-GVJ> (last access March 2013).

⁷⁷ Eradicate extreme poverty and hunger (goal 1), achieve universal primary education (goal 2), promote gender equality and empower women (goal 3), reduce child mortality (goal 4), improve maternal health (goal 5), combat HIV/Aids, malaria and other diseases (goal 6), ensure environmental sustainability (goal 7) and global partnership for development (goal 8).

⁷⁸ Speech on DFID’s website (November 2010). Part of the speech can now be found on The Guardian website: <http://www.guardian.co.uk/katine/katine-chronicles-blog/2010/jun/03/mitchell-aid-watchdog> (last access on March 2013).

⁷⁹ Resolution 55/231 by the General Assembly.

In the wake of this reform, programme budgets have often included elements related to strategic planning and expected results. Result-Based Management can thus be seen as a generalization and systematization of a partially existing practice (United Nations, 1999). In 2010, the 64th General Assembly stressed again the importance of performance-based management and accountability, defined as “*achieving objectives and high-quality results in a timely and cost-effective manner [as approved] by United Nations intergovernmental bodies*”, as well as conducting “*truthful, objective, accurate and timely reporting on performance results.*”⁸⁰

In the European Union, the Council invited EuropeAid – the European body in charge of implementing the Commission’s external aid instruments – to strengthen monitoring, evaluation and transparency in 1999. Following this recommendation, EuropeAid implemented a Results-Oriented Monitoring system, which was officially launched in January 2002 after a preliminary test period.⁸¹ Commitment to result-oriented management has been reiterated since then (UE, 2005, 2009).

Performance indicators are also used in an alternative form to select which country will receive aid, the selected countries allegedly being the most likely to efficiently use aid flows (the principle of aid selectivity⁸²). Such an approach was adopted by the World Bank in 1998 (*Assessing Aid: What Works, What Doesn’t and Why*, 1998), and forms the core of the allocation process of the Millennium Challenge Account established in 2004 by the United States. More generally, the World Bank has always been a strong proponent of Result-based management approaches, as shown by its commitment to Monitoring and Evaluation in developing countries and to the Management for Development Result of the 2005 Paris Declaration on Aid Effectiveness.

Many others development agencies, such as the Australian (AusAid), Danish (DANIDA), Swedish (SIDA) and Japanese development agencies (JICA), as well as GTZ and KfW (the German development agencies now merged into GIZ), also introduced performance-based management practices in the late ‘90s and early 2000s. This trend towards such management practices has not faded away in recent years, echoing the international commitment of the 2005 Paris Declaration on Aid Effectiveness to Managing for Development Results. In 2007 SIDA engaged in

⁸⁰ <http://www.un.org/News/Press/docs/2010/ga10931.doc.htm> (last access March 2013).

⁸¹ Since 1993 the European Commission has required that EuropeAid use the logical framework approach, providing a logical framework matrix spelling out a hierarchy of inputs / outputs / outcomes represented by “Objectively Verifiable Indicators” which are directly used in the Result-Oriented Monitoring system (UE, 2009).

⁸² The search for aid effectiveness has led to the idea of the “selectivity of aid” (Burnside and Dollar, 1997, 2000; Collier and Dollar, 2001, 2002). According to this approach, Official Development Assistance flows should be allocated to developing countries on the basis of “good governance” criteria, “good governance” being supposed to increase the ability of a country to reduce poverty and actually transform aid flows into economic growth.

strengthening management for development results (SIDA, 2007), and the same year the Australian agency launched its Performance Assessment and Evaluation Policy, which “marks the beginning of a systematic approach to improve how the aid program is managed to achieve results, and outlines how information and performance across the aid program will be collected and used” (AusAID, 2008a p. 52). GTZ, in 2009, introduced a renewed management model (Capacity WORKS). DANIDA, in its *Priorities of the Danish government for Danish development assistance* of 2010 reiterates its engagement in favour of result-oriented management so as to be more accountable and efficient⁸³.

⁸³ “Aid effectiveness must be further increased and **the results of development assistance** documented, communicated and applied in new efforts. Clear targets will be set to measure progress in partner countries, and the measurement of results will be strengthened. (...) **Efforts to communicate** the results of Denmark’s development cooperation will be strengthened and the allocation of funds to information activities will be increased in 2011 and the years ahead.” (DANIDA, 2010:2-3 – bold text as in original).

Bibliography

- Ackerman, J. (2004). Co-Governance for Accountability: Beyond 'Exit' and 'Voice'. *World Development*, Vol. 32, No. 3, pp. 447-463.
- Ackerman, J.M. (2005). Social accountability in the Public Sector. In *Social Development Papers*. Washington, DC.: The World Bank. p. 52.
- Adam, C., Chambas, G., Guillaumont, P., Guillaumont Jeanneney, S. & Gunning, J.W. (2004). Performance-Based Conditionality: A European Perspective. *World Development*, Vol. 32, No. 6, pp. 1059-1070.
- Adam, C.S. & Gunning, J.W. (2002). Redesigning the Aid Contract: Donors' Use of Performance Indicators in Uganda. *World Development*, Vol. 30, No. 12, pp. 2045-2056.
- Afridi, F. (2008). Can community monitoring improve the accountability of public officials. *Economic and Political Weekly*, Vol. 43, pp. 35-40.
- Allen, T. (2006). AIDS and evidence: interrogating some Ugandan myths. *Journal of Biosocial Science*, Vol. 38, No. 01, pp. 7-28.
- Anders, G. (2005). Good governance as technology: towards an ethnography of the Bretton Woods Institutions. In *The aid effect: giving and governing in international development*. London: Pluto Press. pp. 37-60.
- Andrews, M. & Shah, A. (2005). Citizen-centered governance. In *Public Expenditure Analysis*. Shah, A. (Ed.). Washington, DC.: World Bank Publications. pp. 153-181.
- Andrews, R., Boyne, G.A. & Walker, R.M. (2006b). Subjective and objective measures of organizational performance: an empirical exploration. In *Public service performance : perspectives on measurement and management*. Cambridge ; New York: Cambridge University Press. pp. 14-33.
- Araujo, J.F.F.E. & Branco, J.F.A. (2009). Implementing performance-based management in the traditional bureaucracy of Portugal. *Public Administration*, Vol. 87, No. 3, pp. 557-573.
- Argyris, C. (1990). The dilemma of implementing controls: The case of managerial accounting. *Accounting, Organizations and Society*, Vol. 15, No. 6, pp. 503-511.
- Bahiigwa, G., Rigby, D. & Woodhouse, P. (2005). Right Target, Wrong Mechanism? Agricultural Modernization and Poverty Reduction in Uganda. *World Development*, Vol. 33, No. 3, pp. 481-496.
- Banerjee, A., Deaton, A. & Duflo, E. (2004). Wealth, Health, and Health Services in Rural

Rajasthan. *American Economic Review*, Vol. 94, No. 2, pp. 326-330.

Behn, R.D. (1992). Management and the Neutrino: The Search for Meaningful Metaphors. *Public Administration Review*, Vol. 52, No. 5, pp. 409-419.

Behn, R.D. (1998). The new public management paradigm and the search for democratic accountability. *International public management journal*, Vol. 1, No. 2.

Behn, R.D. (2001). *Rethinking democratic accountability*, Washington, D.C.: Brookings Institution Press, p. viii, 317 p.

Behn, R.D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review*, Vol. 63, No. 5, pp. 586-606.

Berger, P.L. & Luckmann, T. (1967). *The social construction of reality: a treatise in the sociology of knowledge*, Harmondsworth: Penguin, p. 249p.,23cm.

Berliner, J.S. (1956). A Problem in Soviet Business Administration. *Administrative Science Quarterly*, Vol. 1, No. 1, pp. 86-101.

Bevan, G. & Hood, C. (2006). What's measured is what matters: targets and gaming in the english public health care system. *Public Administration*, Vol. 84, pp. 517-538.

Bezemer, D. & Eggen, A.R. (2008). The role of Poverty Reduction Strategies in Achieving the Millenium Development Goals. In *Working paper*. University of Groningen. p. 33.

Binnendijk, A. (2000). Results Based Management in the development co-operation agencies: a review of experience. DAC Working Party on Aid Evaluation. p. 158.

Biradavolu, M.R., Blankenship, K.M., George, A. & Dhungana, N. (2015). Unintended Consequences of Community-Based Monitoring Systems: Lessons from an HIV Prevention Intervention for Sex Workers in South India. *World Development*, Vol. 67, No. 0, pp. 1-10.

Bird, S.M., Cox, D., Farewell, V.T., Goldstein, H., Holt, T. & Smith, P.C. (2005). Performance Indicators: Good, Bad, and Ugly. *Journal of the Royal Statistical Society. Series A (Statistics in Society)*, Vol. 168, No. 1, pp. 1-27.

Björkman, M. & Svensson, J. (2009). Power to the People: Evidence from a Randomized Field Experiment on Community-Based Monitoring in Uganda. *The Quarterly Journal of Economics*, Vol. 124, No. 2, pp. 735-769.

Blair, H. (2000). Participation and Accountability at the Periphery: Democratic Local Governance in Six Countries. *World Development*, Vol. 28, No. 1, pp. 21-39.

Booth, D. & Golooba-Mutebi, F. (2008). The Political Economy of Roads Reform in Uganda. In

Working Paper 307. London: Overseas Development Institute. p. 42.

Booth, D. & Lucas, H. (2001). Desk study of good practice in the development of PRSP indicators and monitoring systems - Final Report. London: Overseas Development Institute. p. 32.

Booth, D. & Nsabagasani, X. (2005). Poverty monitoring systems: an analysis of institutional arrangements in Uganda. In *Working paper 246*. London: Overseas Development Institute. p. 51.

Bouckaert, G. (1990). The History of the Productivity Movement. *Public Productivity & Management Review*, Vol. 14, No. 1, pp. 53-89.

Bouckaert, G. (1993). Efficiency measurement from a management perspective: a case of the Civil Registry Office in Flanders. *International Review of Administrative Sciences*, Vol. 59, No. 1, pp. 11-28.

Bouckaert, G. & Balk, W. (1991). Public Productivity Measurement: Diseases and Cures. *Public Productivity & Management Review*, Vol. 15, No. 2, pp. 229-235.

Bovaird, T. (2005). Public Sector Performance. In *Encyclopedia of Social Measurement*. New York: Elsevier. pp. 203-207.

Bovens, M. (2007). Public Accountability. In *The Oxford Handbook of Public Management*. Oxford University Press. p. 39.

Bovens, M. (2010). Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism. *West European Politics*, Vol. 33, No. 5, pp. 946-967.

Bowerman, M., Raby, H. & Humphrey, C. (2000). In Search of the Audit Society: Some Evidence from Health Care, Police and Schools. *International Journal of Auditing*, Vol. 4, No. 1, pp. 71-100.

Box, R.C., Marshall, G.S., Reed, B.J. & Reed, C.M. (2001). New Public Management and Substantive Democracy. *Public Administration Review*, Vol. 61, No. 5, pp. 608-619.

Boyne, G., Gould-Williams, J., Law, J. & Walker, R. (2002). Plans, performance information and accountability: the case of Best Value. *Public Administration*, Vol. 80, pp. 691-710.

Boyne, G.A. (2006). *Public service performance: perspectives on measurement and management*, Cambridge ; New York: Cambridge University Press, p. xvii, 319 p.

Boyne, G.A. & Chen, A.A. (2007). Performance Targets and Public Service Improvement. *Journal of Public Administration Research and Theory*, Vol. 17, No. 3, pp. 455-477.

Boyne, G.A., Meier, K.J., O'Toole, L.J. & Walker, R.M. (2006). Introduction. In *Public service performance : perspectives on measurement and management*. Cambridge ; New York: Cambridge University Press. pp. 1-13.

- Brett, E.A. (1996). The participatory principle in development projects: the costs and benefits of cooperation. In *Public Administration & Development*. John Wiley & Sons, Inc. pp. 5-19.
- Brett, E.A. (2003). Participation and Accountability in Development Management. *Journal of Development Studies*, Vol. 40, No. 2, pp. 1-29.
- Brewer, G.A. (2006). All measures of performance are subjective: more evidence on US federal agencies. In *Public service performance : perspectives on measurement and management*. Cambridge; New York: Cambridge University Press. pp. 35-53.
- Bruijn, J.A.d. (2006). *Managing performance in the public sector*, (2nd edn) New York, NY: Routledge, p. 122p.
- Cameron, W. (2004). Public accountability: Effectiveness, equity, ethics. *Australian Journal of Public Administration*, Vol. 63, pp. 59-67.
- Canagarajah, S. & van Diesen, A. (2006). The Poverty Reduction Strategy Approach Six Years On: An Examination of Principles and Practice in Uganda. *Development Policy Review*, Vol. 24, No. 6, pp. 647-667.
- Carrol, B.W. (2000). Some obstacles to measuring performance. *Optimum, the Journal of Public Sector Management*, Vol. 30, No. 1.
- Carter, N. (1991). Learning to measure performance: The use of indicators in organizations. *Public Administration*, Vol. 69, No. 1, pp. 85-101.
- Chan, H.S. & Gao, J. (2009). Putting the Cart before the Horse: Accountability or Performance? *Australian Journal of Public Administration*, Vol. 68, No. s1, pp. S51-S61.
- CIDA (2000). Results-based management handbook on developing results chains - The basics of RBM as applied to 100 projects examples. Canadian International Development Agency. p. 146.
- Cook, T.J., Vansant, J., Stewart, L. & Adrian, J. (1995). Performance measurement: Lessons learned for development management. *World Development*, Vol. 23, No. 8, pp. 1303-1315.
- Courty, P. & Marschke, G. (2004). An Empirical Investigation of Gaming Responses to Explicit Performance Incentives. *Journal of Labor Economics*, Vol. 22, pp. 23-56.
- Craig, D. & Porter, D. (2003). Poverty Reduction Strategy Papers: A New Convergence. *World Development*, Vol. 31, No. 1, pp. 53-69.
- Cummings, F.H. (1997). Logic Models, Logical Frameworks and Results-Based Management: Contrasts and Comparisons. *Canadian Journal of Development Studies*, Vol. 18, pp. 587-596.
- Curristine, T. & Organisation for Economic Co-operation and Development. (2007). *Performance*

budgeting in OECD countries, Paris: OECD, p. 222 p.

Dalton, L. & Dalton, T. (1988). The Politics of measuring public sector performance. In *Promoting Productivity in the Public Sector*. Kelly, R.M. (Ed.).

De Renzio, P., Azeem, V. & Ramkumar, V. (2006). Budget Monitoring as an Advocacy Tool. Uganda Debt Network. p. 34.

Deininger, K. & Mpuga, P. (2005). Does Greater Accountability Improve the Quality of Public Service Delivery? Evidence from Uganda. *World Development*, Vol. 33, No. 1, pp. 171-191.

Della Porta, D. & Keating, M. (2008a). *Approaches and methodologies in the social sciences : a pluralist perspective*, Cambridge: Cambridge University Press, p. xv, 365 p.

Denzin, N.K. (1989). *Interpretive interactionism*, Newbury Park, Calif: Sage Publications, p. 160

Devas, N. & Grant, U. (2003). Local Government decision-making - Citizen participation and local accountability: some evidence from Kenya and Uganda. *Public Administration & Development*, Vol. 23, pp. 307-316.

Diamond, J. & International Monetary Fund. Fiscal Affairs Dept. (2003). *From program to performance budgeting: the challenge for emerging market economies*, Washington, D.C.: International Monetary Fund, Fiscal Affairs Department, p. 27.

DiMaggio, P.J. & Powell, W.W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, Vol. 48, No. 2, pp. 147-160.

Dixon, J., Kouzmin, A. & Korac-Kakabadse, N. (1998). Managerialism - something old, something borrowed, little new Economic prescription versus effective organizational change in public agencies. *The International Journal of Public Sector Management*, Vol. 11, pp. 164-187.

Downs, G.W. & Larkey, P.D. (1986). *The search for government efficiency : from hubris to helplessness*, (1st edn) Philadelphia: Temple University Press, p. viii, 273.

Drew, P., Raymond, G. & Weinberg, D. (2006). *Talking and interaction in social research methods* London: Sage.

Drucker, P.F. (1955a). Management by objectives and self-control. In *The practice of management*. 1st edn. London: Heinemann. pp. 105-118.

Drucker, P.F. (1955b). *The practice of management*, (1st edn) London: Heinemann, p. viii, 399p.

Drucker, P.F. (1964). *Managing for results: economic tasks and risks-taking decisions*, London: Heinemann, p. xi, 224.

- Dubnick, M. (2005). Accountability and the promise of performance: in search of the mechanisms. *Public Performance & Management Review*, Vol. 28, pp. 376-417.
- Dubnick, M.J. (2003). Accountability and the promise of performance: in search of the mechanisms. In *2003 Annual Meeting of the American Political Science Association*. Philadelphia.
- Duggett, M. (1998). Governance in transition: public management reforms in OECD countries. *Public Administration*, Vol. 76, No. 1, pp. 189-190.
- Dunleavy, P. & Hood, C. (1994). From Old Public Administration to New Public Management. *Public Money & Management*, Vol. 14, pp. 9-16.
- Eccles, R.G. (1991). The Performance Measurement Manifesto. *Harvard Business Review*, Vol. 69, pp. 131-137.
- Epstein, M.J. & Manzoni, J.F. (2004). *Performance measurement and management control: superior organizational performance*, Amsterdam ; Oxford: Elsevier JAI, p. xiv, 445.
- Epstein, P.D. & Rubin, I. (1992). Get Ready: The Time for Performance Measurement Is Finally Coming! *Public Administration Review*, Vol. 52, No. 5, pp. 513-519.
- Espeland, W.N. & Stevens, M.L. (1998). Commensuration as a Social Process. *Annual Review of Sociology*, Vol. 24, pp. 313-343.
- Estrella, M. & Gaventa, J. (1998). Who counts reality? Participatory monitoring and evaluation: a literature review. Brighton: Institute of Development Studies. p. 70.
- Euske, K.J. & Zander, L.A. (2005). History of Business Performance Measurement. In *Encyclopedia of Social Measurement*. New York: Elsevier. pp. 227-232.
- Eyben, R. (2008). Power, Mutual Accountability and Responsibility in the Practice of International Aid: A Relational Approach. Brighton: Institute of Development Studies. p. 53.
- Faguet, J.-P. (2014). Decentralization and Governance. *World Development*, Vol. 53, No. 0, pp. 2-13.
- Ferlie, E. (1996). *The new public management in action*, Oxford [England] ; New York, NY: Oxford University Press, p. viii, 287 p.
- Ferlie, E., Lynn, L.E. & Pollitt, C. (2005a). *The Oxford handbook of public management*, Oxford ; New York: Oxford University Press, p. xiii, 789 p.
- Fisher, R.J. (1994). An overview of performance measurement. *Public Management*, Vol. 76, No. 9, pp. S-2.

- Flynn, N. (2000). Managerialism and Public Services: some international trends. In *New Managerialism, New Welfare?* London: SAGE.
- Folan, P. & Browne, J. (2005). A review of performance measurement: Towards performance management. *Computers in Industry*, Vol. 56, No. 7, pp. 663-680.
- Forbes, M., Hill, C.J. & Lynn, L.E. (2006). Public management and government performance: an international review. In *Public service performance : perspectives on measurement and management*. Cambridge ; New York: Cambridge University Press. pp. 254-274.
- Frängsmyr, T., Heilbron, J. & Rider, R.E. (1990). *The quantifying spirit in the 18th century*, Berkeley: University of California Press, p. viii, 411 p., [21] p. of plates.
- Fryer, K., Antony, J. & Ogden, S. (2009). Performance management in the public sector. *International Journal of Public Sector Management*, Vol. 22, No. 6, pp. 478-498.
- Gao, J. (2009). Governing by goals and numbers: A case study in the use of performance measurement to build state capacity in China. *Public Administration and Development*, Vol. 29, No. 1, pp. 21-31.
- Gauri, V. (2013). Redressing Grievances and Complaints Regarding Basic Service Delivery. *World Development*, Vol. 41, No. 0, pp. 109-119.
- Geddes, M. & Owen, D. (1992). The Social Audit Movement. In *Green reporting: Accountancy and the challenge of the nineties*. New York; London and Melbourne:Chapman and Hall. pp. 215-241.
- Geertz, C. (1975). *The interpretation of cultures : selected essays*, London , [New York]: Hutchinson, Basic Books, p. ix, 470 p.
- Ghonkrokta, S.S. & Lather, A.S. (2007). Identification of Role of Social Audit by Stakeholders as Accountability Tool in Good Governance. In *Journal of Management Research (09725814)*. South Asia Publications. pp. 18-26.
- Giddens, A. (1979). *Central problems in social theory: action, structure and contradiction in social analysis*, London: Macmillan, p. ix,294p.
- Giddens, A. (1984). *The constitution of society: outline of the theory of structuration*, Cambridge: Polity Press, p. xxvii, 402 p.
- Glynn, J.J. & Murphy, M.P. (1996). Public management: failing accountabilities and failing performance review. *International Journal of Public Sector Management*, Vol. 9, No. 5/6, pp. 125-137.
- Glynn, J.J. & Perkins, D. (1998). Control and accountability in the NHS market: a practical

- proposition or logical impossibility? *Journal of Management in Medicine*, Vol. 12, pp. 256-269.
- Goetz, A.M. & Jenkins, R. (2001). Hybrid Forms Of Accountability: Citizen engagement in institutions of public-sector oversight in India. *Public Management Review*, Vol. 3, pp. 363-383.
- Goetz, A.M. & Jenkins, R. (2005). *Reinventing accountability: making democracy work for human development*, Basingstoke ; New York: Palgrave Macmillan, p. ix, 249 p.
- Gomm, R., Hammersley, M. & Foster, P. (2000a). Case study and generalisation. In *Case study method: key issues, key texts*. Gomm, R., Hammersley, M. & Foster, P. (Eds.). London: Sage. pp. 98-116.
- Gomm, R., Hammersley, M. & Foster, P. (2000b). Case study and theory. In *Case study method: key issues, key texts*. Gomm, R., Hammersley, M. & Foster, P. (Eds.). London: Sage. pp. 234-258.
- Green, E. (2010). Patronage, District Creation, and Reform in Uganda. *Studies in Comparative International Development*, pp. 83-103.
- Gregory, R. (1995). Accountability, responsibility and corruption: managing the "public production process". In *The State under contract*. Boston, J. (Ed.). Wellington, N.Z.: Bridget Williams Books.
- Grizzle, G.A. (2002). Performance measurement and dysfunction: the dark side of quantifying work. *Public Performance & Management Review*, Vol. 25, No. 4, pp. 363-369.
- Gulrajani, N. (2010). New vistas for development management: Examining radical-reformist possibilities and potential. *Public Administration and Development*, Vol. 30, No. 2, pp. 136-148.
- Gulrajani, N. (2011). Transcending the great foreign aid debate: managerialism, radicalism and the search for aid effectiveness. *Third World Quarterly*.
- Hacking, I. (1982). Biopower and the avalanche of printed numbers. *Humanities in Society*, Vol. 5, No. 3-4, pp. 279-295.
- Hacking, I. (1990). *The taming of chance*, Cambridge: Cambridge University Press, p. 264 p.
- Halachmi, A. (2002). Performance Measurement, Accountability, and Improved Performance. *Public Performance & Management Review*, Vol. 25, No. 4, pp. 370-374.
- Halachmi, A. (2005). Performance measurement: test the water before you dive in. *International Review of Administrative Sciences*, Vol. 71, No. 2, pp. 255-266.
- Halachmi, A. & Bouckaert, G. (1996). *Organizational performance and measurement in the public sector*, Westport: Quorum Books.
- Han Chun, Y. & Rainey, H.G. (2006). Consequences of goal ambiguity in public organizations. In

Public service performance : perspectives on measurement and management. Cambridge ; New York: Cambridge University Press. pp. 92-111.

Harper, R. (1998). *Inside the IMF : an ethnography of documents, technology, and organizational action,* London ; San Diego: Academic Press, p. 305p.

Harper, R. (2000). The social organization fo the IMF's mission work. In *Audit cultures : anthropological studies in accountability, ethics and the academy.* London: Routledge. pp. 21-53.

Harris, D. & Wild, L. (2010). *Aid and accountability in Uganda: Lessons from the health sector* London: Overseas Development Institute. p. 30.

Hatry, H.P. (1978). The Status of Productivity Measurement in the Public Sector. *Public Administration Review*, Vol. 38, No. 1, pp. 28-33.

Hatry, H.P. & Wholey, J.S. (1999). *Performance measurement: getting results,* Washington, D.C.: Urban Institute Press, p. xx, 286 p.

Hatton, M.J. & Schroeder, K. (2007). Results-based management: friend or foe? *Development in Practice*, Vol. 17, No. 3, pp. 426 - 432.

Hauge, A. (2001). Strengthening Capacity for Monitoring and Evaluation in Uganda: a Results Based Management Perspective. In *World Bank Operations Evaluation Departement - ECD Working Paper Series.* Operation Evaluation Departement.

Hauge, A. (2003). The development of monitoring and evaluation capacities to improve government performance in Uganda. In *World Bank Operations Evaluation Departement - ECD Working Paper Series.* Operation Evaluation Departement.

Hauge, A. & Mackay, K. (2004). Monitoring and Evaluations for Results - Lessons from Uganda. *World Bank Institute - Capacity Enhancement Briefs*, Vol. 3.

Heinrich, C.J. (1999). Do Government Bureaucrats Make Effective Use of Performance Management Information? *Journal of Public Administration Research and Theory: J-PART*, Vol. 9, No. 3, pp. 363-393.

Heinrich, C.J. & Choi, Y. (2007). Performance-Based Contracting in Social Welfare Programs. *The American Review of Public Administration*, Vol. 37, No. 4, pp. 409-435.

Hirschmann, D. (2002). Thermometer or sauna?: Performance measurement and democratic assistance in the United States Agency for International Development (USAID). *Public Administration*, Vol. 80, pp. 235.

Hoey, L. (2015). "Show me the Numbers": Examining the Dynamics Between Evaluation and Government Performance in Developing Countries. *World Development*, Vol. 70, No. 0, pp. 1-12.

- Holvoet, N. & Renard, R. (2007). Monitoring and evaluation under the PRSP: Solid rock or quicksand? *Evaluation and Program Planning*, Vol. 30, No. 1, pp. 66-81.
- Holzer, M. & Halachmi, A. (1996). Measurement as a means of accountability. *International Journal of Public Administration*, Vol. 19, No. 11, pp. 1921 - 1943.
- Holzer, M. & Yang, K.F. (2004). Performance measurement and improvement: an assessment of the state of the art. *International Review of Administrative Sciences*, Vol. 70, No. 1, pp. 15-31.
- Hood, C. (1991). A public management for all seasons? *Public Administration*, Vol. 69, pp. 3-19.
- Hood, C. (1995). The "new public management" in the 1980s: Variations on a theme. *Accounting, Organizations and Society*, Vol. 20, No. 2-3, pp. 93-109.
- Hood, C. (2006). Gaming in Targetworld: The Targets Approach to Managing British Public Services. *Public Administration Review*, Vol. 66, No. 4, pp. 515-521.
- Hood, C. (2007). Public Service Management by Numbers: Why Does it Vary? Where Has it Come From? What Are the Gaps and the Puzzles? *Public Money & Management*, Vol. 27, No. 2, pp. 95-102.
- Hood, C. (2010). Accountability and Transparency: Siamese Twins, Matching Parts, Awkward Couple? *West European Politics*, Vol. 33, No. 5, pp. 989 - 1009.
- Hood, C. (2012). Public Management by Numbers as a Performance-Enhancing Drug: Two Hypotheses. *Public Administration Review*, Vol. 72, pp. S85-S92.
- Hood, C. & Lodge, M. (2006). *The Politics of Public Service Bargains: Reward, Competency, Loyalty - and Blame*, Oxford: Oxford University Press.
- Hood, C. & Peters, G. (2004). The Middle Aging of New Public Management: Into the Age of Paradox? *Journal of Public Administration Research & Theory*, Vol. 14, pp. 267-282.
- Hou, Y., Moynihan, D.P. & Ingraham, P.W. (2003). Capacity, Management, and Performance: Exploring the Links. *The American Review of Public Administration*, Vol. 33, No. 3, pp. 295-315.
- Hughes, O.E. (2003). *Public management and administration : an introduction*, (3rd edn) Basingstoke: Palgrave Macmillan, p. viii, 303 p.
- Hulme, D. (2007). The making of the Millennium Development Goals: human development meets Results-based Management in an imperfect world. *Brooks World Poverty Institute working papers*, No. 16.
- Hulme, D. (2009). The Millennium Development Goals (MDGs): a short history of the world's

biggest promise. *Brook World Poverty Institute Working papers*, No. 100, pp. 55.

Jabbara, J.G. & Dwivedi, O.P. (1989). *Public service accountability: a comparative perspective*, West Hartford, Conn.: Kumarian, p. 273p.

James, O. & Manning, N. (1996). Public Management Reform: a Global Perspective. *Politics*, Vol. 16, No. 3, pp. 143-149.

Jayal, N.G. (2008). New directions in theorising social accountability? *IDS bulletin*, Vol. 38, No. 6, pp. 105-112.

Joaquin, M.E. & Greitens, T.J. (2011). The Accountability-Performance Link. *Public Performance & Management Review*, Vol. 34, pp. 323-349.

Johannisson, K. (1990). Society in Numbers: The Debate over Quantification in 18th-Century Political Economy. In *The quantifying spirit in the 18th century*. Berkeley: University of California Press. pp. 343-363.

Jones, L.R., Guthrie, J. & Steane, P. (2001). *Learning from international public management reform*, Greenwich, Conn. ; London: JAI.

Joshi, A. (2008). Producing social accountability? The impact of service delivery reforms. *IDS bulletin*, Vol. 38, No. 6, pp. 10-17.

Jowett, P. & Rothwell, M. (1988). *Performance indicators in the public sector*, Basingstoke: Macmillan, p. xv,111p.

Jung Wook Lee, Rainey, H.G. & Young Han Chun (2010). Goal Ambiguity, Work Complexity, and Work Routineness in Federal Agencies. *The American Review of Public Administration*, Vol. 40, No. 3, pp. 284-308.

Kakumba, U. (2010). Local government citizen participation and rural development: reflections on Uganda's decentralization system. *International Review of Administrative Sciences*, Vol. 76, No. 1, pp. 171-186.

Kanbur, S.M.R., Lustig, N. & World Bank. (2001). *World development report 2000/2001 - Attacking poverty*, Oxford: Oxford University Press for the World Bank, p. xiv, 335 p.

Kelman, S. (2005). Introduction: organizational change and improving the performance of government. In *Unleashing change: a study of organizational renewal in government*. Washington, D.C.: Brookings Institution Press. p. 9.

Kelman, S. & Friedman, J.N. (2009). Performance Improvement and Performance Dysfunction: An Empirical Examination of Distortionary Impacts of the Emergency Room Wait-Time Target in the English National Health Service. *Journal of Public Administration Research & Theory*, Vol. 19, pp.

917-946.

Kettl, D.F. (1997). The Global Revolution in Public Management: Driving Themes, Missing Links. *Journal of Policy Analysis and Management*, Vol. 16, No. 3, pp. 446-462.

King, G., Keohane, R.O. & Verba, S. (1994). Designing social inquiry: scientific inference in qualitative research. Princeton, N.J. ; Chichester: Princeton University Press. pp. xi,245p.

Kiyaga-Nsubuga, J. & Onyach-Olaa, M. (2008). Adjusting to face changing circumstances - Uganda's decentralisation programme in perspective. *Regional Development Dialogue*, Vol. 29, No. 2, pp. 136-148.

Kluvers, R. & Tippett, J. (2010). Mechanisms of accountability in local government: an exploratory study. *International Journal of Business and Management*, Vol. 5, No. 7, pp. 46-53.

Koeberle, S., Stavreski, Z., Walliser, J. & MyLibrary. (2006). Budget support as more effective aid? recent experiences and emerging lessons. Washington, D.C.: World Bank. pp. xxv, 508 p.

Kravchuk, R.S. & Schack, R.W. (1996). Designing Effective Performance-Measurement Systems under the Government Performance and Results Act of 1993. *Public Administration Review*, Vol. 56, No. 4, pp. 348-358.

Kvale, S. (1996). *Interviews: an introduction to qualitative research interviewing*, London: Sage, p. 326p.

Kvale, S. (2007). *Doing interviews*, London: SAGE Publications, p. xix, 157

Kvale, S. & Brinkmann, S. (2008). *InterViews: learning the craft of qualitative research interviewing*, (2nd edn) w.p.: Sage Publications, p. xviii, 354

Lane, J.-E. (2000). *New public management : an introduction*, (1st edn) London: Routledge, p. 256

Lawton, A., McKeivitt, D. & Millar, M. (2000). Coping with Ambiguity: Reconciling External Legitimacy and Organizational Implementation in Performance Measurement. *Public Money & Management*, Vol. 20, pp. 13.

Learmonth, M. (2006). "Is There Such a Thing As 'Evidence-Based Management'?: A Commentary on Rousseau's 2005 Presidential Address. *Academy of Management Review*, Vol. 31, No. 4, pp. 1089-1091.

Learmonth, M. & Harding, N. (2006). Evidence-based management: the very idea. *Public Administration*, Vol. 84, No. 2, pp. 245-266.

Lebas, M.J. (1995). Performance measurement and performance management. *International Journal of Production Economics*, Vol. 41, No. 1-3, pp. 23-35.

- Lee, J.W., Rainey, H.G. & Chun, Y.H. (2009). Of politics and purpose: political salience and goal ambiguity of US federal agencies. *Public Administration*, Vol. 87, No. 3, pp. 457-484.
- Levy, R. (2010). New Public Management: End of an Era? *Public Policy and Administration*, Vol. 25, No. 2, pp. 234-240.
- Lewis, D., Bebbington, A.J., Batterbury, S.P.J., Shah, A., Olson, E., Siddiq, M.S. & Duvall, S. (2003). Practice, power and meaning: frameworks for studying organizational culture in multi-agency rural development projects. *Journal of International Development*, Vol. 15, No. 5, pp. 541-557.
- Lewis, D. & Mosse, D. (2006). Encountering Order and Disjuncture: Contemporary Anthropological Perspectives on the Organization of Development. *Oxford Development Studies*, Vol. 34, No. 1, pp. 1-13.
- Lewis, D.J. & Mosse, D. (2005). *The aid effect: giving and governing in international development*, London: Pluto Press, p. vi, 223 p.
- Lindqvist, S. (1990). Labs in the Woods: The Quantification of Technology During the Late Enlightenment. In *The quantifying spirit in the 18th century*. Berkeley: University of California Press. pp. 291-314.
- Long, N. & Long, A. (1992). *Battlefields of knowledge : the interlocking of theory and practice in social research and development*, London ; New York: Routledge, p. xii, 306 p.
- Lowood, H.E. (1990). The Calculating Forester: Quantification, Cameral Science, and the Emergence of Scientific Forestry Management in Germany. In *The quantifying spirit in the 18th century*. Berkeley: University of California Press. pp. 315-342.
- Lukwago, D. (2004). Monitoring Resource Allocation and Utilisation in Uganda: UDN's Experiences, Success and Challenges. In *LogoLink International Workshop on Resources, Citizens Engagement and Democratic Local Governance*. Porto Alegre, Brazil. p. 10.
- Makara, S. (2000). Decentralisation for good governance and development - Uganda's experience. *Regional Development Dialogue*, Vol. 21, No. 1, pp. 73-94.
- Makara, S. (2010). Local governance, decentralised patronage and service delivery in Uganda. Vol. 9, No. 1, pp. 9-25.
- Malena, C., Forster, R. & Singh, J. (2004). Social accountability - An introduction to the concept and emerging practice. In *Social Development Papers*. Washington, DC.: The World Bank. p. 24.
- Manning, N. (2001). The Legacy of the New Public Management in Developing Countries. *International Review of Administrative Sciences*, Vol. 67, No. 2, pp. 297-312.
- March, J.G. (1978). Bounded Rationality, Ambiguity, and the Engineering of Choice. *The Bell*

Journal of Economics, Vol. 9, No. 2, pp. 587-608.

March, J.G. (1987). Ambiguity and accounting: The elusive link between information and decision making. *Accounting, Organizations and Society*, Vol. 12, No. 2, pp. 153-168.

March, J.G. & Heath, C. (1994). *A primer on decision making : how decisions happen*, New York: Free Press ; London : Maxwell Macmillan International, p. ix, 289 p.

March, J.G. & Sutton, R.I. (1997). Organizational Performance as a Dependent Variable. *Organization Science*, Vol. 8, pp. 698-706.

Marsland, R. (2006). Community Participation the Tanzanian Way: Conceptual Contiguity or Power Struggle? *Oxford Development Studies*, Vol. 34, pp. 65-79.

Martin, L.L. & Kettner, P.M. (1996). Performance Measurement: the New Accountability. *Administration in Social Work*, Vol. 21, No. 1, pp. 17-29.

Massey, A. (2010). Lessons from Africa: New Public Management and the Privatization of Kenya Airways. *Public Policy and Administration*, Vol. 25, No. 2, pp. 194-215.

Mayne, J. (2007). Challenges and Lessons in Implementing Results-Based Management. *Evaluation*, Vol. 13, No. 1, pp. 87-109.

Mayston, D. (1993). Principals, Agents and the Economics of Accountability in the New Public Sector. *Accounting, Auditing & Accountability Journal*, Vol. 6.

McCourt, W. (2008). Public Management in Developing Countries. *Public Management Review*, Vol. 10, pp. 467-479.

McCourt, W. & Gulrajani, N. (2010). The future of development management: Introduction to the special issue. *Public Administration and Development*, Vol. 30, No. 2, pp. 81-90.

McGill, R. & United Nations Capital Development Fund. (2006). *Achieving results : performance budgeting in the least developed countries*. New York: United Nations Capital Development Fund. pp. x, 234 p.

McGowan, R.P. & Poister, T.H. (1985). Impact of productivity measurement systems on municipal performance. *Policy Studies Review*, Vol. 4, No. 3, pp. 532-540.

McIntyre, D., Rogers, L. & Heier, E.J. (2001). Overview, History, and Objectives of Performance Measurement. *Health Care Financing Review*, Vol. 22, No. 3, pp. 7.

McNeil, M. & Malena, C. (2010). *Demanding good governance*. Washington, DC.: The International Bank for Reconstruction and Development. p. 268.

- Melkers, J. (2006). On the Road to Improved Performance. *Public Performance & Management Review* Vol. 30, No. 1, pp. 73-95.
- Meyer, M.W. & Gupta, V. (1994). The performance paradox. *Research in Organizational Behavior*, Vol. 16, pp. 309.
- MFPED (2004). Poverty Eradication Action Plan. Kampala: Ministry of Finance, Planning and Economic Development.
- Miller, P. & Hopwood, A.G. (1994). *Accounting as social and institutional practice*, Cambridge: Cambridge University Press, p. 324 p.
- Mimba, N.P.S.H., Helden, G.J.v. & Tillema, S. (2007). Public sector performance measurement in developing countries: A literature review and research agenda. *Journal of Accounting and Organizational Change*, Vol. 3, pp. 192-208.
- Minogue, M., Polidano, C. & Hulme, D. (1998). *Beyond the new public management : changing ideas and practices in governance*, Cheltenham, UK ; Northampton, MA: E. Elgar, p. xvi, 308 p.
- Mintzberg, H. (1996). Managing government, governing management. *Harvard Business Review*, Vol. 74, pp. 75-83.
- Moloney, K. (2009). Public administration and governance: a sector-level analysis of World Bank aid. *International Review of Administrative Sciences*, Vol. 75, No. 4, pp. 609-627.
- Moss, T.J., Pettersson, G. & Van de Walle, N. (2006). An Aid-Institutions Paradox? A Review Essay on Aid Dependency and State Building in Sub-Saharan Africa. In *Center for Global Development Working Papers*. Center for Global Development. p. 28.
- Mosse, D. (2004). Is Good Policy Unimplementable? Reflections on the Ethnography of Aid Policy and Practice. *Development & Change*, Vol. 35, pp. 639-671.
- Mosse, D. (2005). Cultivating development an ethnography of aid policy and practice. In *Anthropology, culture, and society*. London: Pluto Press. pp. xvii, 315 p.
- Moynihan, D.P. (2005a). What Do We Talk About When We Talk About Performance? Dialogue Theory and Performance Budgeting. *Journal of Public Administration Research and Theory*, Vol. 16, pp. 151-168.
- Moynihan, D.P. (2005b). Why and How Do State Governments Adopt and Implement "Managing for Results" Reforms? *Journal of Public Administration Research and Theory*, Vol. 15, No. 2, pp. 219-243.
- Moynihan, D.P. (2006). Managing for Results in State Government: Evaluating a Decade of

Reform. *Public Administration Review*, Vol. 66, pp. 77-89.

Moynihan, D.P. (2008). *The dynamics of performance management : constructing information and reform*, Washington, D.C.: Georgetown University Press, p. xiii, 250 p.

Moynihan, D.P. (2009). Through a glass darkly: understanding the effects of performance regimes. *Public Performance & Management Review*, Vol. 4, No. 32, pp. 586-598.

Moynihan, D.P. & Pandey, S.K. (2005). Testing how management matters in an era of government by performance management. *Journal of Public Administration Research & Theory*, Vol. 15, No. 3, pp. 421.

Mulgan, R. (1997). The processes of public accountability. *Australian Journal of Public Administration*, Vol. 56, No. 1, pp. 25.

Mulgan, R. (2000). 'Accountability': An Ever-Expanding Concept? *Public Administration*, Vol. 78, No. 3, pp. 555-573.

Munro, R. & Mouritsen, J. (1996). *Accountability : power, ethos and the technologies of managing*, (1st edn) London ; Boston: International Thomson Business Press, p. xi, 337 p.

Murphy, J. (2008). *The World Bank and global managerialism*, London ; New York: Routledge, p. xiv, 189 p.

Neal, A. & Anderson, B. (2001). Performance reporting for accountability purposes: lessons, issues, future. In *Learning from international public management reform*. Greenwich, Conn. ; London: JAI. pp. 193-209.

Newman, J. (2001). 'What Counts is What Works'? Constructing Evaluations Of Market Mechanisms. *Public Administration*, Vol. 79, pp. 89.

Nielsen, S.B. & Ejler, N. (2008). Improving Performance?: Exploring the Complementarities between Evaluation and Performance Management. *Evaluation*, Vol. 14, No. 2, pp. 171-192.

Noordegraaf, M. & Abma, T. (2003). Management by Measurement? Public Management Practices Amidst Ambiguity. *Public Administration*, Vol. 81, No. 4, pp. 853-871.

OECD (1994). *Performance management in government : performance measurement and results-oriented management*, Paris: Organisation for Economic Co-Operation and Development, p. 92 p.

OECD (1995). *Governance in transition: public management reforms in OECD countries*, Paris: Organisation for Economic Co-operation and Development - Public Management Service, p. 171 p.

OECD (2005). Paris Declaration on Aid Effectiveness.

- Orlikowski, W.J. (1992). The Duality of Technology: Rethinking the Concept of Technology in Organizations. *Organization Science*, Vol. 3, No. 3, pp. 398-427.
- Orlikowski, W.J. (2000). Using Technology and Constituting Structures: A Practice Lens for Studying Technology in Organizations. *Organization Science*, Vol. 11, No. 4, pp. 404-428.
- Ortiz, E.F., Kuyama, S., Münch, W. & Tang, G. (2004). Implementation of RBM in the United Nations organizations. In *Series on managing for results in the United Nations system*. Geneva: United Nations. p. 29.
- Osborne, D. & Gaebler, T. (1992). *Reinventing government : how the entrepreneurial spirit is transforming the public sector*, Reading, Mass: Addison-Wesley Pub. Co, p. xxii, 405 p.
- Ospina, S., Grau, N.C. & Zaltsman, A. (2004). Performance evaluation, public management improvement and democratic accountability. *Public Management Review*, Vol. 6, No. 2, pp. 229 - 251.
- Otley, D. (1999). Performance management: a framework for management control systems research. *Management Accounting Research*, Vol. 10, No. 4, pp. 363-382.
- Otley, D. (2003). Management control and performance management: whence and whither? *The British Accounting Review*, Vol. 35, No. 4, pp. 309-326.
- Owen, D.L., Swift, T.A., Humphrey, C. & Bowerman, M. (2000). The new social audits: accountability, managerial capture or the agenda of social champions? *European Accounting Review*, Vol. 9, pp. 81-98.
- Pan Suk Kim (2009). Introduction: The aid-good governance conundrum: searching for more realistic discourse. *International Review of Administrative Sciences*, Vol. 75, No. 4, pp. 555-563.
- Parker, L. & Gould, G. (1999). Changing public sector accountability: critiquing new directions. *Accounting Forum*, Vol. 23, No. 2, pp. 109.
- Parker, M., Allen, T. & Hastings, J. (2008). Resisting control of neglected tropical diseases: dilemmas in the mass treatment of schistosomiasis and soil-transmitted helminths in north-west Uganda. *Journal of Biosocial Science*, Vol. 40, No. 02, pp. 161-181.
- Pender, J. (2001). From 'Structural Adjustment' to 'Comprehensive Development Framework': Conditionality transformed? *Third World Quarterly*, Vol. 22, No. 3, pp. 397-411.
- Penny, A., Ward, M., Read, T. & Bines, H. (2008). Education sector reform: The Ugandan experience. *International Journal of Educational Development*, Vol. 28, No. 3, pp. 268-285.
- Perrin, B. (1998). Effective use and misuse of performance measurement. *The American Journal of*

Evaluation, Vol. 19, No. 3, pp. 367-379.

Peters, B.G. & Pierre, J. (2003). *Handbook of public administration*, London: SAGE, p. 640 p.

Pezet, A. (2009). The history of the french tableau de bord (1885-1975): evidence from the archives. *Accounting, Business & Financial History*, Vol. 19, pp. 103-125.

Pfeffer, J. & Sutton, R.I. (2006). Evidence-based management. *Harvard Business Review*, Vol. 84, pp. 62-74.

Pidd, M. (2005). Perversity in public service performance measurement. *International Journal of Productivity and Performance Management*, Vol. 54, No. 5/6, pp. 482-493.

Pollitt, C. (1986). Beyond the managerial model: the case for broadening performance assessment in government and the public services. *Financial Accountability & Management*, Vol. 2, pp. 155.

Pollitt, C. (1993). *Managerialism and the public services: cuts or cultural change in the 1990s?*, (2nd edn) Oxford: Blackwell, p. 222p.

Pollitt, C. (1998). Managerialism revisited. In *Taking stock: assessing public sector reforms*. Guy Peters, B. & Savoie, D.J. (Eds.). Montreal: McGill-Queens University Press. pp. 45-77.

Pollitt, C. & Bouckaert, G. (2000). *Public management reform: a comparative analysis*, Oxford ; New York: Oxford University Press, p. xiv, 314 p.

Pollitt, C., Thiel, S.v. & Homburg, V. (2007). *New public management in Europe : adaptation and alternatives*, Basingstoke [England] ; New York: Palgrave Macmillan, p. xii, 229 p.

Porter, T.M. (1995). *Trust in numbers : the pursuit of objectivity in science and public life*, Princeton, N.J: Princeton University Press, p. xiv, 310 p.

Power, M. (1995). Auditing, Expertise and the Sociology of Technique. *Critical Perspectives on Accounting*, Vol. 6, No. 4, pp. 317-339.

Power, M. (1997). *The audit society: rituals of verification*, Oxford: Clarendon Press, p. 183p.

Power, M. (1999). *The audit society: rituals of verification*, (2nd edn) Oxford: Oxford University Press, p. xix, 183 p.

Power, M. (2000). The Audit Society - Second Thoughts. *International Journal of Auditing*, Vol. 4, No. 1, pp. 111-119.

Power, M. (2005). The theory of the audit explosion. In *The Oxford handbook of public management*. Oxford ; New York: Oxford University Press. p. 326.

Power, M. & LSE Public Policy Group. (1997). *The perils of the audit society*, London: Public Policy

Group, p. 18p.

Power, M.K. (1992). From common sense to expertise: Reflections on the prehistory of audit sampling. *Accounting, Organizations and Society*, Vol. 17, No. 1, pp. 37-62.

Prasad, P. (2005). *Crafting qualitative research: working in the postpositivist traditions*, (New edition edn): M.E. sharpe, p. 340.

Prinsen, G. & Titeca, K. (2008). Uganda's decentralised primary education: musical chairs and inverted elite capture in School Management Committees. *Public Administration and Development*, Vol. 28, No. 2, pp. 149-164.

Putnam, R.D., Leonardi, R. & Nanetti, R. (1993). *Making democracy work : civic traditions in modern Italy*, Princeton, N.J: Princeton University Press, p. xv, 258 p.

Radin, B. (2006). *Challenging the performance movement : accountability, complexity, and democratic values*, Washington, D.C.: Georgetown University Press, p. 224 p.

Reinikka, R. (2001). Recovery in Service Delivery: Evidence from Schools and Health Centers. In *Uganda's Recovery: The Role of Farms, Firms and Government*. Reinikka, R. & Collier, P. (Eds.). Washington, DC: The World Bank.

Reinikka, R. & Svensson, J. (2004). Local Capture: Evidence from a Central Government Transfer Program in Uganda. *The Quarterly Journal of Economics*, Vol. 119, No. 2, pp. 679-705.

Riccucci, N.M. (2001). The "Old" Public Management versus the "New" Public Management: Where Does Public Administration Fit in? *Public Administration Review*, Vol. 61, No. 2, pp. 172-175.

Ridgway, V.F. (1956). Dysfunctional Consequences of Performance Measurements. *Administrative Science Quarterly*, Vol. 1, No. 2, pp. 240-247.

Roberts, J. & Scapens, R. (1985). Accounting systems and systems of accountability - Understanding accounting practices in their organisational contexts. *Accounting, Organizations & Society*, Vol. 10, pp. 443-456.

Roberts, S.M., Jones Iii, J.P. & Fröhling, O. (2005). NGOs and the globalization of managerialism: A research framework. *World Development*, Vol. 33, No. 11, pp. 1845-1864.

Robinson, M. & International Monetary Fund. (2007). *Performance budgeting: linking funding and results*, Basingstoke ; New York: Palgrave Macmillan, p. xxviii, 520 p.

Robinson, P. (2003). Government accountability and performance measurement. *Critical Perspectives on Accounting*, Vol. 14, No. 1-2, pp. 171-186.

- Romzek, B.S. (1996). Enhancing accountability. In *Handbook of public administration*. 2nd edn. San Francisco: Jossey-Bass. pp. 97-114.
- Romzek, B.S. & Dubnick, M.J. (1987). Accountability in the Public Sector: Lessons from the Challenger Tragedy. *Public Administration Review*, Vol. 47.
- Rondinelli, D.A. (1994). Strategic Management in Foreign Aid Agencies: Developing a Results-Based Performance System. *International Review of Administrative Sciences*, Vol. 60, No. 3, pp. 465-482.
- Rose, N. (1991). Governing by numbers: Figuring out democracy. *Accounting, Organizations and Society*, Vol. 16, No. 7, pp. 673-692.
- Rousseau, D.M. (2006). Is there such a thing as "evidence-based management"? *Academy of Management Review*, Vol. 31, pp. 256-269.
- Roy, C. & Seguin, F. (2000). The Institutionalization of Efficiency-Oriented Approaches for Public Service Improvement. *Public Productivity & Management Review*, Vol. 23, No. 4, pp. 449-468.
- Rubin, H.J. & Rubin, I.S. (1995). *Qualitative Interviewing: the Art of Hearing Data*, London: Sage.
- Sahn, D.E. & Stifel, D.C. (2003). Progress Toward the Millennium Development Goals in Africa. *World Development*, Vol. 31, No. 1, pp. 23-52.
- Schedler, A., Diamond, L.J. & Plattner, M.F. (1999). *The self-restraining state : power and accountability in new democracies*, Boulder: Lynne Rienner Publishers, p. x, 395 p.
- Scheirer, M.A. & Newcomer, K. (2001). Opportunities for program evaluators to facilitate performance-based management. *Evaluation and Program Planning*, Vol. 24, No. 1, pp. 63-71.
- Schick, A. (1998). Why Most Developing Countries Should Not Try New Zealand's Reforms. *World Bank Research Observer*, Vol. 13, No. 1, pp. 123-131.
- Scott, J.C. (1998). *Seeing like a state : how certain schemes to improve the human condition have failed*, New Haven: Yale University Press, p. xiv, 445 p.
- Scott, W.G. (1961). Organization Theory: An Overview and an Appraisal. *Journal of the Academy of Management*, Vol. 4, No. 1, pp. 7.
- Sewell, W.H., Jr. (1992). A Theory of Structure: Duality, Agency, and Transformation. *The American Journal of Sociology*, Vol. 98, No. 1, pp. 1-29.
- Shah, A. (2007a). *Participatory Budgeting*, Washington, DC.: The World Bank, p. 300.
- Shah, A. (2007b). *Performance accountability and combating corruption*, Washington, DC.: The

World Bank, p. 450.

Shand, D.A. (2001). The world bank and public sector management reform. In *Learning from International Public Management Reform*. Greenwich, Conn. ; London: JAI. pp. 377-390.

Shand, D.A. & Organisation for Economic Co-operation and Development. Public Management Service. (1996). *Performance auditing and the modernisation of government*, Paris: Organisation for Economic Co-operation and Development, p. 285 p.

Sheppard, M. (2004). Efficiency in Public Administration. Paper presented at the annual meeting of the The Midwest Political Science Association, Palmer House Hilton, Chicago, Illinois.

Shore, C. (2008). Audit culture and Illiberal governance: Universities and the politics of accountability. *Anthropological Theory*, Vol. 8, No. 3, pp. 278-298.

Shore, C. & Wright, S. (1997). *Anthropology of policy : critical perspectives on governance and power*, London ; New York: Routledge, p. 294p.

Shore, C. & Wright, S. (1999). Audit Culture and Anthropology: Neo-Liberalism in British Higher Education. *The Journal of the Royal Anthropological Institute*, Vol. 5, No. 4, pp. 557-575.

Silverman, D. (1985). *Qualitative methodology and sociology : describing the social world*, Aldershot: Gower, p. xiii,206p.

Silverman, D. (2001). *Interpreting qualitative data : methods for analyzing talk, text and interaction*, (2nd edn) London: SAGE, p. xiii, 325 p.

Simon, H.A. (1946). The Proverbs of Administration. *Public Administration Review*, Vol. 6, No. 1, pp. 53-67.

Simon, H.A. (1955). A Behavioral Model of Rational Choice. *The Quarterly Journal of Economics*, Vol. 69, No. 1, pp. 99-118.

Simon, H.A. (1978). Rationality as Process and as Product of Thought. *The American Economic Review*, Vol. 68, No. 2, pp. 1-16.

Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society*, Vol. 20, No. 2-3, pp. 219-237.

Singh, J.P., Rielander, J. & Uchimura, Y. (2006). 2006 annual report on operations evaluations. Washington, D.C.: World Bank Operations Evaluation Department. p. 142.

Smith, M. (2005a). *Performance measurement & management : a strategic approach to management accounting*, London ; Thousand Oaks: SAGE, p. viii, 302 p.

- Smith, P. (1990). The Use of Performance Indicators in the Public Sector. *Journal of the Royal Statistical Society. Series A (Statistics in Society)*, Vol. 153, No. 1, pp. 53-72.
- Smith, P. (1993). Outcome-related Performance Indicators and Organizational Control in the Public Sector. *British Journal of Management*, Vol. 4, pp. 135.
- Smith, P. (1995). On the unintended consequences of publishing performance data in the public sector. *International Journal of Public Administration*, Vol. 18, pp. 277-310.
- Smith, P.C. (2005b). Performance Measurement in Health Care: History, Challenges and Prospects. *Public Money & Management*, Vol. 25, pp. 213-220.
- Smith, P.C. (2006). Quantitative approaches towards assessing organizational performance. In *Public service performance : perspectives on measurement and management*. Cambridge; New York: Cambridge University Press. pp. 75-91.
- Smulovitz, C. & Peruzzotti, E. (2000). Societal accountability in Latin America. *Journal of Democracy*, Vol. 11, No. 4, pp. 147-158.
- Soederberg, S. (2004). American Empire and 'Excluded States': The Millennium Challenge Account and the Shift to Pre-Emptive Development. *Third World Quarterly*, Vol. 25, No. 2, pp. 279-302.
- Speer, J. (2012). Participatory Governance Reform: A Good Strategy for Increasing Government Responsiveness and Improving Public Services? *World Development*, Vol. 40, No. 12, pp. 2379-2398.
- Stake, R.E. (1995). *The art of case study research*, Thousand Oaks: Sage Publications, p. xv, 175 p.
- Staw, B.M. & Epstein, L.D. (2000). What Bandwagons Bring: Effects of Popular Management Techniques on Corporate Performance, Reputation, and CEO Pay. *Administrative Science Quarterly*, Vol. 45, No. 3, pp. 523-556.
- Stewart, J. & Walsh, K. (1994). Performance Measurement: When Performance can Never be Finally Defined. *Public Money & Management*, Vol. 14, pp. 45-49.
- Stewart, J.D. & Hodges, R. (2005). The Role of Information in Public Accountability. In *Governance and the Public Sector*. Corporate Governance in the New Global Economy series. An Elgar Reference Collection. Cheltenham, U.K. and Northampton, Mass.: Elgar. pp. 256-277.
- Stone, B. (1995). Administrative Accountability in the 'Westminster' Democracies: Towards a New Conceptual Framework. *Governance*, Vol. 8, No. 4, pp. 505-526.
- Strathern, M. (2000). New Accountabilities. In *Audit cultures : anthropological studies in accountability, ethics and the academy*. London: Routledge. p. 310 p.

- Swain, B. & Sen, P.D. (2009). Bridging the malnutrition gap with social audits and community participation. *IDS bulletin*, Vol. 40, No. 4, pp. 95-102.
- Swiss, J.E. (2005). A Framework for Assessing Incentives in Results-Based Management. *Public Administration Review*, Vol. 65, pp. 592-602.
- Talbot, C. (2005). Performance Management. In *The Oxford handbook of public management*. Oxford; New York: Oxford University Press. p. 28.
- Tat-Kei Ho, A. & Coates, P. (2002). Citizen Participation: Legitimizing Performance Measurement as a Decision Tool. *Government Finance Review*, Vol. 18, No. 2, pp. 8.
- Taylor-Powell, E. (2006). Monitoring and Evaluation of Poverty Reduction Strategies in regional member countries: training needs assessment. Arican Development Bank Group. p. 53.
- Thiel, S.V. & Leeuw, F.L. (2002). The Performance Paradox in the Public Sector. *Public Performance & Management Review*, Vol. 25, No. 3, pp. 267-281.
- Tilley, H. (2009). Missing the point: Accountability and aid effectiveness in Tanzania, 2000-2009. In *Development Studies Association 2009: contemporary crises adn new opportunities*. p. 24.
- Toulmin, S.E. (1992). *Cosmopolis : the hidden agenda of modernity*, (University of Chicago Press edn) Chicago: University of Chicago Press, p. xii, 228p.
- Townley, B. (1997). The Institutional Logic of Performance Appraisal. *Organization Studies*, Vol. 18, No. 2, pp. 261-285.
- Townley, B. (1999). Practical reason and performance appraisal. *Journal of Management Studies*, Vol. 36, pp. 287-306.
- Townley, B. (2001). The Cult of Modernity. *Financial Accountability & Management*, Vol. 17, pp. 303.
- Townley, B. (2002a). Managing with Modernity. *Organization*, Vol. 9, No. 4, pp. 549-573.
- Townley, B. (2002b). The Role of Competing Rationalities in Institutional Change. *The Academy of Management Journal*, Vol. 45, No. 1, pp. 163-179.
- Townley, B. (2004). Managerial Technologies, Ethics and Managing. *Journal of Management Studies*, Vol. 41, pp. 425-445.
- Townley, B. & Kimberly, K.-L. (2005). Critical Views of Performance Measurement. In *Encyclopedia of Social Measurement*. New York: Elsevier. pp. 565-571.
- Try, D. & Radnor, Z. (2007). Developing an understanding of results-based management through

public value theory. *International Journal of Public Sector Management*, Vol. 20, pp. 655-673.

Uganda Debt Network (UDN) (2009a). *A sourcebook for community based monitoring and evaluation system*, Kampala.

Uganda Debt Network (UDN) (2009b). *Strategic Advocacy Programme and Plan 2009-2011*. Kampala: Uganda Debt Network. p. 72.

Uganda Ministry of Finance, P.a.E.D. (2004). *A Citizen's Guide to the Uganda Budget Process*: Ministry of Finance, Planning and Economic Development.

Uhr, J. (1990). Ethics and the Australian public service: making managerialism work. *Current Affairs Bulletin*, Vol. 66, No. 11.

UNDP (2005). *Uganda Human Development Report 2005: linking environment to human development*. New York: United Nations.

UNDP (2007). *Uganda Human Development Report 2007: rediscovering agriculture for human development*. New York: United Nations.

United Nations (1965). *A manual for programme and performance budgeting*, New York: United Nations - Department of Economic and Social Affairs, p. 103 p.

United Nations (2008). Review of results-based management in the United Nations. In *Report of the Office of Internal Oversight Services*. United Nation. p. 23.

United Nations Development Programme (2007). *Evaluation of Results-based management in UNDP*. United Nations. p. 149.

USGAO (1993). *AID Strategic Direction and Continued Management Improvements Needed*. Washington, D.C.: USGAO.

Vakkuri, J. & Meklin, P. (2006). Ambiguity in Performance Measurement: A Theoretical Approach to Organisational Uses of Performance Measurement. *Financial Accountability & Management*, Vol. 22, No. 3, pp. 235-250.

Walker, R.M. & Boyne, G.A. (2009). Introduction: determinants of performance in public organizations. *Public Administration*, Vol. 87, No. 3, pp. 433-439.

Wallis, J. & Dollery, B. (2001). Government Failure, Social Capital and the Appropriateness of the New Zealand Model for Public Sector Reform in Developing Countries. *World Development*, Vol. 29, No. 2, pp. 245-263.

Wallis, J., Dollery, B. & McLoughlin, L. (2007). *Reform and Leadership in the Public Sector*, Cheltenham, UK - Northampton, MA, USA: Edward Elgar Publishing.

- Wholey, J.S. (1996). Formative and summative evaluation: Related issues in performance measurement. *Evaluation Practice*, Vol. 17, No. 2, pp. 145-149.
- Wholey, J.S. (1999). Performance-Based Management: Responding to the Challenges. *Public Productivity & Management Review*, Vol. 22, No. 3, pp. 288-307.
- Wholey, J.S. & Hatry, H.P. (1992). The Case for Performance Monitoring. *Public Administration Review*, Vol. 52, No. 6, pp. 604-610.
- Wildavsky, A.B. (1984). *The politics of the budgetary process*, (4th edn) Boston: Little, Brown, p. xxxvi, 323 p.
- Wildavsky, A.B. (1986). *Budgeting : a comparative theory of budgetary processes*, (2nd, rev. edn) New Brunswick (U.S.A.): Transaction Books, p. xii, 403 p.
- Wildavsky, A.B. & Caiden, N. (2004). *The new politics of the budgetary process*, (5th edn) New York: Pearson/Longman, p. xxxiii, 253 p.
- Wildavsky, A.B. & Swedlow, B. (2001). *Budgeting and governing*, New Brunswick, NJ: Transaction Publishers, p. xxii, 371 p.
- Williams, D.W. (2000a). Reinventing the Proverbs of Government. *Public Administration Review*, Vol. 60, pp. 522-534.
- Williams, D.W. (2002). Before performance measurement. *Administrative Theory & Praxis*, Vol. 24, pp. 457.
- Williams, D.W. (2003). Measuring Government in the Early Twentieth Century. *Public Administration Review*, Vol. 63, No. 6, pp. 643-659.
- Williams, D.W. (2004a). Evolution of Performance Measurement Until 1930. *Administration Society*, Vol. 36, No. 2, pp. 131-165.
- Williams, D.W. (2004b). Performance measurement and performance budgeting in the United States in the 1950s and 1960s. In *Conference of the European Group of Public Administration*. Ljubljana, Slovenia.
- Williams, M. (2000b). Interpretivism and Generalisation. *Sociology*, Vol. 34, No. 2, pp. 209-224.
- Williamson, T. (2003). Targets and Results in Public Sector Management: Uganda Case Study. In *Working paper*. London: Overseas Development Institute. p. 123.
- Williamson, T. (2006). General budget support and public financial management reform: emerging lessons from Tanzania and Uganda. In *Budget support as more effective aid? : recent experiences*

and emerging lessons. Washington, DC: World Bank. pp. 139-152.

Wilson, J.Q. (2000). *Bureaucracy : what government agencies do and why they do it*, (New edition edn) New York: Basic Books, p. xxii, 433 p.

Wise, L.R. (2002). Public Management Reform: Competing Drivers of Change. *Public Administration Review*, Vol. 62, No. 5, pp. 555-567.

World Bank (1993). *World development report 1993 - Investing in health*, Oxford: Published for the World Bank by Oxford University Press, p. 329p.

World Bank (1996). *World Development Report 1996 - From plan to market*, New York: The World Bank, p. 260p.

World Bank (1997). *World Development Report 1997 - The State in a changing world*, New York: The World Bank, p. 265p.

World Bank (2003a). *Toward country-led development - A multi-partner evaluation of the comprehensive development framework*. Washington, D.C.: World Bank. p. 150.

World Bank (2003b). *World Development Report 2004 - Making services work for poor people*, Washington, D.C.: World Bank and Oxford University Press, p. xvi, 271 p.

World Bank (2007). *Results-based National Development Strategies: Assessment and Challenges Ahead*. Washington, D.C.: The World Bank. p. 96.

World Bank (2008). *Public sector reform: what works and why?* Washington, DC: The World Bank. p. 120.

Wright, S. (1994). *The anthropology of organizations*, London; New York: Routledge, p. 217p.

Yin, R.K. (2003a). *Applications of case study research*, (2nd ed edn) London: SAGE, p. 144 p.

Yin, R.K. (2003b). *Case study research: design and methods*, (3rd edn) Thousand Oaks, California: Sage Publications, p. xvi, 181 p.

Young, K., Ashby, D., Boaz, A. & Grayson, L. (2002). Social Science and the Evidence-based Policy Movement. *Social Policy and Society*, Vol. 1, No. 03, pp. 215-224.

Zilber, T.B. (2002). Institutionalization as an Interplay between Actions, Meanings, and Actors: The Case of a Rape Crisis Center in Israel. *The Academy of Management Journal*, Vol. 45, No. 1, pp. 234-254.