

International Experience in Municipal Performance Measurement

Manila, 7-9 October 2003

**3rd International Conference on Decentralization
(ICD) organized by the Center for Local and Regional Governance at
the University of the Philippines.**



Overview of the Paper

This paper presents an overview of international experience in developing and using performance measurement systems in municipal governance and management. It covers four areas:

1. The rationale and objectives for municipal performance measurement systems
2. The measures, methodologies and approaches used in measurement
3. The use of the information by municipal governments
4. The lessons learned and outstanding issues

The paper focuses primarily on the experience of municipalities and central government agencies in Canada, the United States, Britain, the Philippines, and to a lesser extent Australia. It reviews selected papers posted on web sites and placed in academic journals. It was also informed by the work of the Federation of Canadian Municipalities in helping develop municipal performance measurement systems in Canada, the Philippines and Guyana. This paper was written by Peter Bracegirdle, a performance measurement consultant working with FCM in Ottawa and abroad.

Federation of Canadian Municipalities

FCM is an association of about 1,000 Canadian municipal governments. Its members include Canada's largest cities, small urban and rural communities, and 18 provincial and territorial municipal associations. These members represent over 80 percent of Canada's population. FCM advocates on behalf of Canadian municipalities to ensure their concerns are included in national policy development and decision-making.

In 1987, FCM was given the mandate to share the Canadian municipal experience overseas. It delivers its international program through the International Centre for Municipal Development. FCM helps its Canadian and overseas partners share knowledge, build capacity, and create enabling conditions for municipal cooperation and development.

FCM draws on its staff, members and networks for the Canadian expertise that is required in the program. Since 1987, FCM has involved almost 200 Canadian municipalities and over 2,000 Canadians in about 20 country programs worldwide. It addresses priority issues facing municipal and national partners overseas, and tries to involve Canadian experts and practitioners with responsibilities for managing similar service areas in Canada.

Contact Information: Federation of Canadian Municipalities/*Fédération canadienne des municipalités*, 24 Clarence Street, Ottawa, Canada K1N 5P3. Tel: (613) 241-5221, Fax: (613) 241-7117, www.fcm.ca, Contact: Brock Carlton, Director, International Centre for Municipal Development, FCM.



1. Rationale for Municipal Performance Measurement

What is Performance Measurement?

Municipal performance measurement comes in many shapes and sizes. Internationally, scores of indices exist for development programs to feed information to decision makers. Benchmarking systems and performance scorecards publicize attractive cities in which to live or do business. Local governments themselves use a wide range of performance measurement systems in service areas such as police, fire, solid waste, water, wastewater, roads, transportation, health, housing, recreation and social services.

Measuring municipal performance means assessing how well a municipality performs when delivering goods and services to the public. The performance measures often include the volume, quality, efficiency and outcomes of providing these goods and services.

Performance measurement belongs to an institutional culture that values planning, accountability, and information use in the management of public and private organizations. Measurement supports other ongoing management functions such as priority setting and results management. The managing for results process helps an organization to focus on its mission, goals and objectives, and its capability to learn and improve its work. As seen in the Fairfax County exhibit, measuring performance is one component of the larger management control framework for the county government.

Figure 1 Fairfax County Manages for Results¹



Are you getting what you pay for?

The US-based Government Accounting Standards Board is one of the key organizations in supporting performance measurement in the public sector. The GASB is concerned with measuring government performance in the provision of goods and services to the public. Performance measurement is meant to help people answer the following questions in an objective and systematic way:

1. What goods and services do you the taxpayer get for your money?
2. What is the quality of those goods and services?
3. Do you get good value in return for your tax dollars?



¹ Source: Fairfax County Manages for Results: A Guide to Advanced Performance Measurement, 2003.

4. Do those goods and services help improve your life?

Local governments provide a range of services to enrich the well-being of citizens. In most contexts, local citizens are key sources of funding for municipal services, and the obvious beneficiaries of performance measurement systems that are set up for accountability purposes. To increase their citizens' understanding of performance, a measurement system should allow users to make comparisons with the municipality's past performances and with other similar municipal performers.

A Trend toward Measurement

Accounting professionals first promoted the use of performance measurement in decision-making, reporting and management processes early last century.² Each generation of management theory has tried to increase the usefulness of measurement activities. But the largest advance in their use came in the 1980s as the U.S. private sector introduced new systems and processes for strategic management.

Performance measurement was integral to the public sector 're-engineering' process of the 1990s. As strategic thinking and results-oriented management took hold in the public sector, so did the use of measurement systems for tracking performance against objectives. The 1992 book, *Reinventing Government*, was a milestone in documenting good performance measurement practices in government, especially local government.

The period also saw a marked increase in citizens' demands for accountability in public sector spending. In recent years, all OECD countries have put in place legislation to support government accountability through strengthened measurement systems. In the United States, for instance, the US Government Performance and Results Act (1993) is the primary legislative framework through which US agencies set strategic goals, measure performance, and report on the degree to which goals were met. More recently, some governments began developing measurement programs for mandatory use by local governments in their jurisdiction (see figure).

Figure 2 Some Mandatory Performance Measurement Systems for Local Governments

Name of System	Scope	Purpose	Measures
❑ Ontario Government Municipal Performance Measurement Program (MPMP)	❑ All 446 municipalities in Ontario report annually to MPMP	❑ Accountability to municipal taxpayers	❑ Service effectiveness and efficiency and municipal administration
❑ UK Audit Commission's Comprehensive Performance Assessment (CPA)	❑ All 410 Councils in England and Wales report annually to CPA	❑ Accountability to council ratepayers	❑ Core services, use of resources, and council's overall ability
❑ Philippines Local Governance Performance Measurement System (LGPMS)	❑ All 1,686 LGUs in the Philippines report annually to the LGPMS	❑ Performance improvement in the LGUs	❑ Management inputs, service outputs, service outcomes and citizen satisfaction
❑ Measurement Programs of the Victorian Office of Local Government, Australia	❑ All local councils report annually to the Victorian State OLG	❑ Cost efficiency in local governments	❑ Financial measures, community satisfaction, administration and services

The growing use of performance measurement in the public sector was not entirely driven by external demands and legislation. In Canada, local governments began developing their own measurement systems in the 1990s to improve their focus and operations. Today these systems are viewed as management tools for improving performance, strengthening accountability, stimulating productivity and creativity, and improving budgetary processes. A recent survey in the United States suggested that as many as half of all city and country governments in the country have developed performance measures for use in all of their administrative and service departments.

² Some accounting organizations remaining active in pursuing performance measurement in government include the GASB, the Government Finance Officers Association, and the International Federation of Accountants.



Objectives for Performance Measurement Systems

The objectives for using performance measurement systems can be grouped in three categories:

- 1) *To provide accountability.* This means either public accountability as between government and citizens, or internal accountability as between department heads and council members.
- 2) *To improve performance.* This means improving the policies, programs, plans and processes used in the provision of services, or the quality, quantity and cost of the services.
- 3) *To help determine expenditures.* This means taking a results-based budgeting approach, which connects resource allocation to specific, measurable results that reflect agreed priorities.

Public accountability is the notion that governments must answer to their citizenry “to justify the raising of public resources and the purposes for which they are used.”³ Internal accountability is the notion that departments must answer to their directors to justify the decisions made and strategies followed in the organization. Departments are accountable for policies, programs, operations, processes and compliance with laws and regulations.

A performance measurement system that is developed for accountability purposes is typically oriented toward reporting on the efficiency and economy in municipal operations. But beyond making information available, the expected outcomes of the public accountability objective are not always clear (as compared to internal accountability). The challenge for local governments is understanding how citizens can use the performance data in public debates or decision-making processes. Politicians in all jurisdictions studied were concerned with the potential mis-use of the performance data by journalists and political opponents.

Measurement systems that support performance improvement tend to set the measurement activities within a broader framework for results management. Performance improvement is linked to the strength of the organization’s human resource management systems, particularly its capacity for innovation, reflection and learning. This capacity is measured as part of the ‘learning and growth perspective’ in the Balanced Scorecard approach (see next section). Most jurisdictions recognize that their chosen measures should identify not only downstream results but also the determinants of performance.

Measurement systems that are meant to help determine expenditures reflect a deeper desire to increase public confidence in government. Confidence begins with the ability to spend money wisely. Yet budgets are often full of administrative minutiae seemingly disconnected to the vision and direction of the municipality. The objective is to connect resources with results so that budgeting is a strategic management and communications tool for legislators and city managers.

Achieving this objective has proven difficult for a number of reasons. An organization’s program activity structure could represent a variety of organizational, process, project or other orientations. The suitability of these structures to results-based budgeting will vary. In some cases, the effort needed to introduce appropriate budgeting systems is substantial. Furthermore, many local governments are still ironing out wrinkles in their performance measurement systems. They are reluctant to use performance data to help determine expenditures until the measurement systems are producing consistent results.

While these objectives for the system may be distinguished from one another, they are not mutually exclusive. In fact, many measurement systems will incorporate all three objectives into their design.

2. Measures, Methodologies and Approaches

Municipalities have tended to define their performance through a small number of integrated approaches. These include the balanced scorecard approach, the logic model, and performance benchmarking.⁴ These tools help municipalities build a usable framework for the organization and selection of measures.

³ Government Accounting Standards Board, Concepts Statement No. 1.

⁴ The U.S. Foundation for Performance Measurement also identifies the Baldrige Criteria, the Deming Model and the Earned Value Model, as alternative approaches to developing a usable framework for measurement.



The Balanced Scorecard Approach

The balanced scorecard approach⁵ was introduced in the early 1990s as a way for private sector companies to describe the essentials of what they do. The approach highlights the key perspectives that are needed to understand success. The original scorecard took four perspectives into account in measuring how well the organization fulfils its vision and mission and achieves its strategic goals:

- *Financial perspective* – To succeed financially, how should we look to our shareholders?
- *Customer perspective* – To succeed with our vision, how should we look to our customers?
- *Internal business process perspective* – To satisfy our shareholders and customers, at what internal business process must we excel?
- *Learning and growth perspective* – To succeed with our vision, how shall we sustain our capacity to learn and grow?

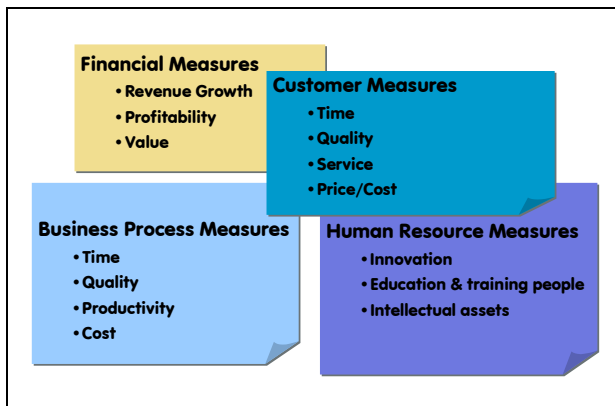


Figure 3 The Balanced Scorecard Approach

The balanced scorecard approach provides a comprehensive framework of measures. It covers the quality and efficiency of providing municipal services, but it broadens the range of measures by attempting to link short-term operational control in the organization to the long-term vision and strategy for success. Many municipal systems examine administrative performance, while others measure governance processes and citizen satisfaction with services. The broadened framework only increases the utility of the system for capacity building and improvement in the organization.

The balanced scorecard approach is widely used in the United States, where it was first introduced, and by municipalities in Canada, Australia and Sweden, among other countries.

Logic Model

The logic model is a basic tool in results management. It is a planning model to use in articulating a performance logic or performance theory that will unfold in a process over time. For municipal performance, the logic is often simply that *municipalities use resources to deliver goods and services that will benefit people in local communities.*

This logical structure is translated into a language of inputs and outputs with appropriate measures for performance at all points along the results-chain. The logic model articulates short-term and long-term goals for performance and builds causal links among budgets, planned activities, and expected results.

- *Inputs* – The quantity and quality of resources used
- *Processes* – The delivery of the goods and services
- *Outputs* – The quantity and quality of the goods and services
- *Outcomes* – The societal effect (benefit) of the goods and services

The Philippine government uses a logic model to integrate three separate performance frameworks into its Local Governance Performance Measurement System (LGPMS). The logic model recognizes that to improve health outcomes in an LGU, say, the local government unit will need to invest in its human skills, plans and systems for the management and delivery of health services.

⁵ The first widely published description of the balanced scorecard was an article by Robert Kaplan and David Norton in the *Harvard Business Review* (1992).



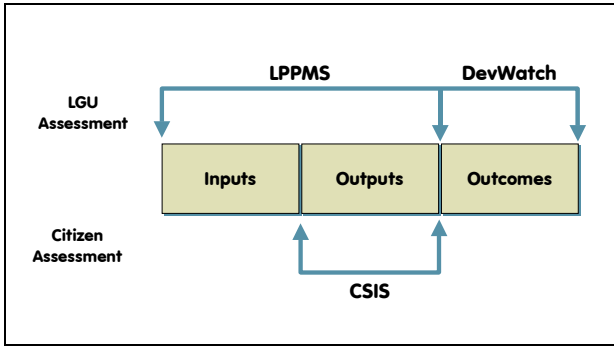


Figure 4 The Logic Model in LGPMS

The Philippines LGU measurement system is based on a logic model that integrates three performance frameworks. One component of the system (LPPMS) focuses on the resources, systems and processes for delivering services and performing functions as well as the quality and quantity of the services provided; a second component (CSIS) focuses on citizen satisfaction with the quantity and quality of services; and a third component (DevWatch) focuses on the downstream results such as healthy citizens that are linked to the provision of services.

Performance Benchmarking

Performance benchmarking is a third approach to defining municipal performance. Often municipalities will compare their current performance with historical performance, or against their own established targets. Many will compare themselves to other similar municipalities or to national or international standards for performance in particular service areas. According to the GASB, the percentage of U.S. municipalities that benchmark their performance is significant.⁶

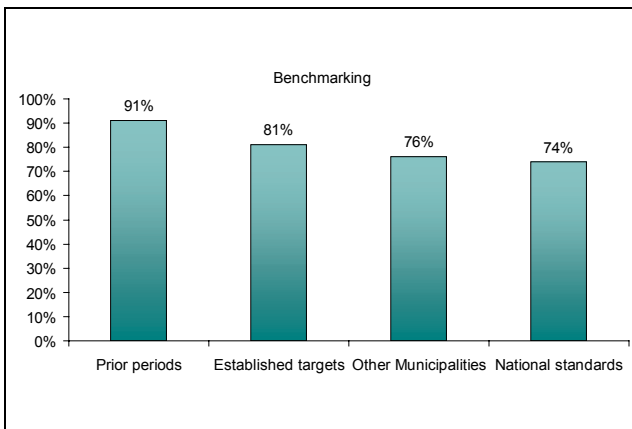


Figure 5 Benchmarking Performance by US City and County Governments

U.S. municipalities are more likely to benchmark their performance against internal rather than external standards of performance. Among cities and counties using measurement systems, 91% attempt to measure their current performance against previous periods, while 81% measure their performance against planned and established targets. In the U.S., fewer (but many) cities compare themselves with other similar cities and against national standards.

Municipalities will sometimes rely on existing frameworks (used by professional associations) for the selection of indicators. This will garner support for the measurement program and facilitate its integration with existing data systems. It will also support benchmarking and improvement efforts.

There is currently good momentum toward meaningful benchmarking in municipal performance measurement. The Ontario Centre for Municipal Best Practices, which is a joint provincial-municipal initiative, uses the MPMP data to identify potential municipal 'best performers' in selected areas. OCMBP researchers then examine the experience as a possible best practice in Ontario municipalities.

Ontario uses a 'best by class' method for finding its 'best performers.' This means classifying and screening municipalities by distinguishing practices in particular service areas. The British approach is one of 'nearest neighbours,' which would lead to a larger number of 'best performers' and potentially more consultation between councils in adopting a practice. This approach identifies the best result among a

⁶ The GASB and Georgia State University gathered these data in the U.S. in 2001. They surveyed about 800 city governments and county governments and got responses from 277 of them (37%).



group of three performers whose performance is most similar. ‘Best overall’ and ‘best by deviation’ are other methods used in the search for ‘best performers’.⁷

Most systems collect explanatory information to help understand the performance data. The explanatory information can put performance in context by identifying factors outside the control of the organization, such as environmental or demographic characteristics, as well as factors over which the organization has significant control, such as staffing patterns and business processes. It can help explain performance with narrative information that is important for comparisons, for identifying unintended effects of a service, and for use in the process of improving the performance measures.

Figure 6 Summaries of Three Measurement Approaches

Approach	Characteristics	Strengths	Shortcomings
Balanced Scorecard	Integration focused Key stakeholder focused Organization perspective	Vision and strategy Human, friendly, customer focus Team approach	Primarily conceptual model Not necessarily program oriented
Logic Model	Investment oriented Strategic and tactical Short-term and long-term	Implementation oriented Looks at processes Theoretical, analytical and causal links	Too cumbersome and complex Too much attention to administration and management Not inherently cyclical
Performance Benchmarking	Evidence based Involves other organizations Municipal best practices	Facilitates goal setting Supports communication in sector Fosters excellence and continuous learning	Uses principle of ‘catching up’ Fair comparisons are tricky Creates public competition among municipalities

Measuring Performance

Municipalities rely on a combination of assessment methodologies when measuring performance. These methods may be viewed as either internal, external, user or peer assessment. In the U.K., the CPA relies on self-assessment by councils and inspections by external inspectors. In the Philippines, the LGPMS integrates LGU assessment and citizen assessment.

Most municipalities recognize the value of self-assessment especially as a consensus building exercise within strategic processes. While objectivity in data collection remains an important issue, the focus is clearly on the learning process not the final report.

Organizations also rely on other perspectives and approaches in data collection. These include the use of citizen satisfaction surveys, the use of outside auditors or experts, and the use of professional tools for measuring performance against service standards.

- *Internal assessment* – In this approach, the local authorities examine their own performance in corporate or self-assessment processes.
- *External assessment* – External auditors assess performance through service inspections or compliance assessments.
- *User assessment* – The user assessment is linked to the customer perspective. It involves customer or citizen satisfaction surveys.
- *Peer assessment* – The assessment of professional standards, peers or colleagues, using standardized measurement tools such as ISO 9000, employee surveys or peer review.



⁷ These methodologies for identifying ‘best performers’ were presented by Hans Muntz, Chairman, Best Practices Working Group, OCMBP, to the Philippines Department of the Interior and Local Government in October 2003.

Citizen Participation in Measurement

Citizens are the largest and most important audience for performance measures. They access the information through media coverage, web sites, brochures and flyers distributed with notices.

In the United States, governments and citizens have collaborated in the development of performance measurement systems, but only in a minority of instances. In fact, few citizens are involved in the development of measures – only 13 percent of US city and county governments said their citizens participate in the selection of measures – and only a small number participate in municipal surveys.

Some governments have responded to citizens' interest in municipal performance by developing performance measures and making the information available. But stakeholders may have an incomplete understanding of citizens' use of the performance information and how performance measurement affects citizens' perceptions of effective local government. Citizens have few opportunities to use such information in public debates and decision-making.

3. Use of Performance Information by Municipalities

Municipalities use performance information to increase their understanding of the factors affecting performance, and to support key management functions such as priority setting, strategic management and program management, which includes the cycle of planning, budgeting, monitoring and reporting (as seen in the Fairfax County exhibit).

Use of Information by Municipalities

Municipalities will use performance information in the following ways:

- Understand performance, capacity, needs, problems
- Establish performance targets and expectations
- Allocate resources appropriately, effectively
- Improve quality and efficiency of services
- Identify and replicate best practices
- Increase internal accountability
- Improve internal processes
- State accomplishments
- Improve measures

The GASB survey (2001) indicated that about half of the U.S. city and county governments surveyed use performance measures in most or all of their departments.

Benefits of Measurement to Municipalities

The benefits of performance measurement to municipalities can be grouped in three categories:

- Stronger results management
- Improved customer service
- Improved communication

The GASB found that 80 percent of surveyed U.S. city and county governments using performance measures say they are better off now with the measures than before without them. The measures have helped them increase their focus on the results they want to achieve, and their knowledge of the factors influencing their performance. The use of measures has helped improve the quality of their services and their responsiveness to customers. It has also improved their communication with stakeholders, including legislators, managers and financial officers.



According to the GASB survey, performance measures have provided fewer benefits to municipalities in efficiency-related areas. Measures have been less effective in changing appropriation levels, reducing duplicative services and reducing ineffective programs.

The U.K. Local Government Association found similar results when it surveyed its membership on their experience with the Comprehensive Performance Assessment (CPA). Almost 80 percent of chief executives and leaders said that the CPA challenged their attitudes and had either a fair amount or great deal of impact on their strategic planning (although 60 percent also said that the CPA judgement did not change the council's priorities very much). However, more than half of the chief executives said that the CPA result had no implications for staffing.

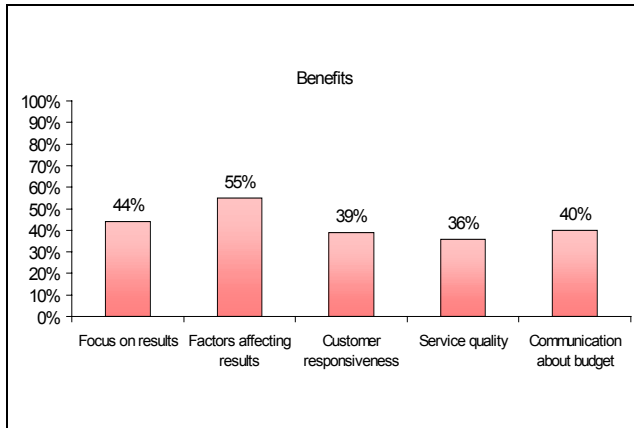


Figure 7 Benefits of Performance Measurement to US City and County Governments

The main benefits to U.S. municipalities using performance measurement systems are improved knowledge and customer service. Among cities and counties surveyed, 55% have increased awareness of the factors affecting results, 44% have increased focus on results, and 40% have better communication with the budget office. Similar numbers report improved customer responsiveness (39%) and service quality (36%) in their organization.

4. Lessons Learned and Outstanding Issues

The efforts to date in developing performance measurement systems in the public sector have resulted in numerous lessons learned. However, the practice is in its infancy and many issues still need to be addressed in this new field.

Using Systems for Public Accountability

Public servants like performance measurement systems to serve the public accountability objective, though emphasizing public accountability over performance improvement is sometimes self-defeating. The expectations of public accountability and the use of the information by the public are not always clear – though the tendency in government reporting is to provide good news about their performance.

- Governments need to identify the expected outcomes of the public accountability objective, and clarify the purpose of the system to citizens and other stakeholders. Is the system meant to increase public awareness and understanding of government services? Or to gain public acceptance of the performance of the municipality? Or to address the expectations of key stakeholders in making the information available? Increasing public accountability runs the risk of becoming a motherhood statement.
- Some organizations overload the public with information they don't find particularly relevant or friendly to deal with. This is not simply that governments have too many measures in their system, but that they don't seem to understand the public's interest in governance and public matters. People are interested in quality of life issues, which sometimes cut across organizational lines into areas where it is less clear who is accountable for results.
- Some organizations focus their energies on massaging public reports when the priority is public accountability. The reports describe largely positive performances, while ignoring poor performances or negative trends. In the effort to ensure good news, organizations have missed opportunities for learning and improvement.



- Organizations placing emphasis on the accountability objective need to give special attention to the audit of performance information. In the United States, the GASB has issued papers on the types of performance measures to use, the criteria for effective measures, and the definitions of key terms. But only 2 percent of the U.S. cities and counties surveyed have said that external groups verify the measures used.⁸

Using Systems for Improving Performance

Using measurement systems for improving performance is tribute to the adage: *What gets measured gets done*. Unlike the public accountability objective, the measurement exercise is formative in nature. The key is understanding the underlying drivers of performance. Some of the lessons learned by municipalities in measuring performance to improve performance include:

- Organizations that use measurement systems to improve performance tend to see the development of the 'right' measures as a continuous learning process. In Ontario, for example, they found suitable measures only after several attempts and testing and revision of indicators. In the Philippines this is still underway. The learning process is valued because it helps to clarify people's thinking on the subject, the priorities involved, and the alternative measurement strategies.
- Organizations seeking to improve performance will build relationships with legislative auditors and examine external standards to improve their measures. North American municipalities rely on state and provincial auditors for guidelines, knowledge and innovation in performance measurement. Professional associations like GASB and the Canadian Institute of Chartered Accountants also provide criteria for selection of measures and tools for learning.
- They will concentrate their measurement efforts in fewer areas where the most gains from improvement can be made. There is flexibility in the breadth and depth of the measurement effort, which can focus on the key issues and areas that need attention. (Public accountability suggests that all operations be measured and thoroughly.)
- They will measure underlying or enabling capacity, not just services outcomes or results. The attribution of results (that output x caused outcome y) is important for managers looking to improve performance. The Philippines LPPMS⁹ is focused on administrative and governance functions in order to understand the drivers of performance. The balanced scorecard also focuses on the underlying capacity for leadership, people management, policy, strategy, resources and processes in municipalities.
- They will strengthen their capacity to investigate and evaluate performance to understand causal means. Understanding relationships among the variables requires an evaluation approach to analysing the performance data.
- They will strengthen their capacity to manage for results, not just to measure and evaluate performance. They will integrate performance measurement into their management schedule for planning, implementation and evaluation processes.

FCM Lessons in Developing and Using Systems

FCM has drawn a number of lessons from its work with international partners in performance measurement issues. It sees performance measurement as a process to support good governance in the municipal context. Success in the process requires the following:

1. Ensure there is sufficient leadership to support the use of the measurement system
2. Build consensus among leaders and stakeholders on purpose and use of system



⁸ U.S. Government Accounting Standards Board, 2001.

⁹ Local Performance and Productivity Measurement System

3. View the system as process for good governance, not a technology project
4. Develop a 'light' performance framework and be prepared to revise it
5. Build institutional capacity for system management and use
6. Ensure relevant, reliable, timely performance data
7. Create institutional conditions to support the use of performance information and systems

The conditions in the final point refer to institutional culture – a predilection and consciousness for accountability both in the organization and the sector – and capacity – the measurement and management know-how systems.

Outstanding Issues in Developing and Using the Systems

Some of the outstanding issues being discussed in the literature include the following:

- Putting in place a full-blown performance measurement system requires a lot of time and resources. What is the exact return to the organization for its investment in the system?
- Enabling institutional conditions will help organizations derive benefits from the use of measurement systems. How do organizations create an institutional culture to support performance measurement?
- Legacy systems and models for linking individual and organizational performance shape the design of new information systems. How can systems and measures of government, department and individual performance be aligned?
- Governments need reliable data for performance improvement, and consistency in measurement for information use in budgetary processes. How can they use performance audits to establish validity and accuracy of measures?
- Citizens are the most important audience for performance measures, but they have little opportunity to use the information in governance processes. How can governments better understand and track citizens' use of performance data?

Main Messages in the Paper

The paper was meant to reinforce these messages:

1. Performance measurement is an integral part of good local governance. It is an effective process to help local governments and citizens communicate, collaborate and make choices.
2. The municipal performance measurement systems tend to measure the volume, quality, efficiency and outcomes of municipal services within a results management framework.
3. Performance measurement is part of a continuous learning system in an organization. The 'right' framework, culture and capacity will support the learning process.
4. The most significant challenges to developing and using performance measurement systems are process and institutional issues more than technical and methodology issues.
5. Citizen involvement in measurement needs to be better understood and strengthened.



References

- Bernstein, David J. (2001). *Local government measurement use to focus on performance and results*. In *Evaluation and Program Planning*, 24 (2001) 95-101.
- Canadian Taxpayers Federation (July 2003), *How 70 Ontario Municipalities Spend your Tax Dollars: Report Card on Municipal Performance Measurements*. CTF, Ontario.
- Government Accounting Standards Board (Aug 2003). *Reporting Performance Information: Suggested Criteria for Effective Communication*. GASB, Washington, D.C.
- Government Accounting Standards Board (2001). *Performance Measurement at the State and Local Levels: A Summary of Survey Results*. GASB, Washington, D.C.
- Government Accounting Standards Board (1994). *Concepts Statement No. 2: Service Efforts and Accomplishments Reporting*. GASB, Washington, D.C.
- Fairfax County (2003). *Fairfax County Manages for Results: A Guide to Advanced Performance Measurement*. Fairfax, West Virginia.
- Hakes, J.E. (2001). *Can measuring results produce results: One manager's view*. In *Evaluation and Program Planning* 24 (2001) 319-327.
- Kloot, Louise and Martin, John (2002). *Transforming Australian Local Government: Insights into Leading Management Practices*. In *Accounting, Accountability and Performance*, 2002, 8, 2, 1-22.
- Kloot, Louise and Martin, John (2000). *Strategic performance management: A balanced approach to performance management issues in local government*. In *Management Accounting Research*, 2000, 11.
- Local Government Association (Aug 2003). *Freedom to Improve? Evaluating the first round of the Comprehensive Performance Association*. CPA, London UK.
- Martin, John (Sept 2003). *Local Government Performance Management and Equitable Intergovernmental Revenue Sharing: The Duopoly of Sustainable Decentralization*. Australia, ICD Paper.
- Melaville, Atelia (May 1997). *A Guide to Selecting Results and Indicators: Implementing Results-based Budgeting*. The Finance Project, Washington D.C.
- National Partnership for Reinventing Government (Aug 1999). *Balancing Measures: Best Practices in Performance Measurement*. NPRG, Washington D.C.
- Olve, Nils-Goran, Roy, Jan and Wetter, Magnus (1999). *Performance Drivers: A Practical Guide to Using the Balanced Scorecard*. John Wiley & Sons, Toronto.
- Ontario Centre for Municipal Best Practices (Sept 2003). *Classification Study: Final Report and Appendices*. OCMBP, Toronto.
- Ontario Ministry of Municipal Affairs and Housing (Sept 2003). *Municipal Performance Measurement: The Ontario Experience*. MAH, Toronto.
- Philippines Department of the Interior and Local Government (Oct 2003). *Local Productivity and Performance Measurement System: Results Statements and Performance Indicators*. DILG, Manila.
- Tat-Kei Ho, Alfred and Coates, Paul (April 2002). *Citizen Participation: Legitimizing Performance Measurement as a Decision Tool*. In *Government Finance Review*, April 2002.
- Tigno, Jorge V. (Sept 2003). *Decentralization and Fiscal Sustainability: Problems and Prospects for the Philippine Experience in Good Urban Governance*. University of the Philippines, Manila.
- United States General Accounting Office (Sept 2003). *Results-Oriented Government: Shaping the Government to Meet 21st Century Challenges*. Washington D.C.
- United States General Accounting Office (Dec 1999). *Performance Budgeting: Initial Experiences under the Results Act in Linking Plans with Budgets*. Washington D.C.

