Editor's introduction

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The world of public expenditure management is a wide one. The topic covers a series of elements of how governments, their citizens and many other related institutions manage their resources, achieve public goods and results, and account for their stewardship and delegated responsibilities. When one embarks on the task of finding points of innovation within public expenditure management, this breadth becomes immediately clear.

Perhaps the first lesson from assembling material on innovations in this area is just how expansive public expenditure management has become in the past several decades. In addition, one can note that the very boundaries of the topic have grown as the centrality of effective public expenditure management has been realised in both developed and developing countries. Add to this the increasing integration, as readily outlined in these cases, of what had hitherto been purely financial concerns with broader political and democratic objectives as well as the introduction of greater transparency linked to broader issues of effective public managements. These cases are proof of the emerging view that those engaged directly in managing public funds cannot do so in isolation from the institutional, cultural, political and, increasingly, environmental dimensions of how public funds are secured, managed and accounted for.

The range of innovation in public expenditure management is vast. However, there appear to be three main themes in play around the world today:

1 Technical financial changes, such as the introduction of accrual accounting in the public sector and the increasing use of large enterprise-based financial systems;

2 A drive towards greater transparency in public expenditure information and control accompanied by a greater linkage of programme and public results with how money is spent, where it is spent and how it is displayed, most often called performance management; and

3 Democratisation of the budgetary and allocative processes that involve greater citizen participation, reduction in highly centralised political and bureaucratic control.

The cases in this book focus primarily on the second and third themes. With respect to many of the technical changes, individual cases are rare. That does not mean that governments everywhere are not going through significant changes in technology, upgrades of accounting practice and the establishment of electronically available end-user information systems. Rather, these developments tend to have a globally common character: there is a strong tendency towards standardisation and use of platforms that are commercially available. However, the transferability of this experience is questionable. It is important, in setting the context for the cases that are presented, however, to note that these developments are taking place. They tend to occupy a great deal of attention of the bureaucracies of countries in the implementation phase. Their very existence is, to some degree, a precursor for effective innovation. For instance, providing innovative means of greater transparency in financial performance reporting assumes that systems are in place that can readily provide such information.

However, with respect to the other trends, there is much to be learned from each other. It would be useful to set all three themes in some further context to arrive at a view of the overall state of public sector management in the Commonwealth countries that are covered in this book. The following comments are based, therefore, not simply on the cases, but on a broader reading in the field.

A word of caution is appropriate at this point. Case studies are a vital way to learn from others. They provide not simply facts, but context and, at times, rich complexities that are often unique to the circumstances involved. Further, they are often stories of works in progress. The lessons they provide are important. However, they are not official programme evaluations or audits. Their claims of success, therefore, have to be taken with some caution as all environments change, affecting the ultimate outcomes.

Technical advances

Governments around the world have undergone significant changes in how they manage their resources. An increasing capacity to adapt computer-based accounting systems in a more standardised and transparent way have driven the technical elements of these changes. Further, these new accounting systems are more accurately described as enterprise management systems as they link, in varying degrees, other important information on performance, capital assets, inventory and net worth of assets. They also report on the debt load a government carries, a significant concern of all countries. In addition, they are more and more linked to stated results expectations or goals as well as performance data. Ideally, such technical systems also advance the cause of effective cost accounting that encompasses a true view of what a public good actually costs to deliver over time.

Variation around the world in technical capacity is great. However, the growth of international accounting standards and the introduction of accrual accounting represent new standards that governments will be judged by in terms of the technical competence of their financial statements and information provided to citizens. Understanding and making decisions of a country's credit-worthiness will increasingly depend on its ability to present financial information based on these standards. Apples must be compared with apples. The pursuit of increasingly scarce aid resources or of credit to support treasury debt will depend on the reliability of financial reporting. It becomes a matter of national interest that a government adopts international accounting practice to establish its credibility on the world stage.

The emergence of planning instruments

Governments have been engaged in various forms of integrated long-term planning with varying degrees of success. Certainly, the efforts of developing countries to adopt medium-term expenditure frameworks (MTEF) have produced mixed results, notwithstanding the applicability and generally accepted value of the tool. As Mike Joyce points out in chapter 1, Performance Information and Innovation in the Canadian Government, the connection between the intent of such developments and the outcomes can be tenuous. While Joyce points out that there is often an unclear link between the reforms and the intended outcomes, the question arises of what the results would have been if such reforms were not pursued in the first place. In other words, and MTEF is a good example here, reforms in planning regimes may not achieve the anticipated results in full. Further, there is a danger that the adoption of such tools can create distortions in both measured outcomes and organisational focus. One does not want to cast a funereal pall over these issues; these observations merely underscore the efforts required to make them effective and useful. However, when effectively implemented, the reforms represent a move in the right direction. Where they are doomed to fail is when they are implemented in a half-hearted fashion with the intention of meeting some external need and no internal or home value is seen in them. They have to have some meaning on the home front.

A further outcome of these reflections is to emphasise the need for countries to start modestly with their reform processes. The old rubric of 'under-promise and over-deliver' comes to mind as a sound strategy. Further, in planning for success, attention to the basics such as qualified staff, sound legislative basis and continued support from the top are essential.

Such developments are not uniquely innovative in that they are being adapted globally and, at times, with the sponsorship of international agencies with clear ideological or strategic intentions. They are broadly based trends that invite greater standardisation and compliance. Perhaps they can be characterised as modernisation with the anticipation of improvements arising from them. They represent minimal requirements in public expenditure control and measurement. The true test is whether there is real change towards such standards or passive compliance as a prerequisite for developmental aid or external audit sign-off.

The emergence of risk management as an effective tool

One area of increasing innovation that encompasses both technical and more broadly linked elements is the introduction of formal integrated risk management into both the budget and expenditure management systems. Robert Ng'uni in chapter 2, Using a Risk Management Framework in the Zambia Revenue Authority, documents the direct link of risk assessment to tax collection. He opens up a broader topic that is gaining worldwide usage: the open recognition of risk factors in making budgetary projections and in the execution of budget plans.

Increasingly, we see governments at all levels provide risk information in their plans as well as in the annual retrospective reporting. Unlike the introduction of systems and new accounting standards, the effective application of integration risk management practice in government is a relatively new field, only in development stages in the literature. It will represent a major challenge in the coming years. This is a fertile field for further study and observation and Ng'uni makes a valuable real-life contribution. It points to the need to not only use risk analysis and mitigation strategies in the overall planning context, but also to integrate risk into the management of scarce resources, focusing on areas of highest programme risk. He offers a very practical example of how this can be done.

This paper also highlights an underlying issue for many countries in the Commonwealth – that of securing the revenue flow from taxation and fees. Unless this problem can be adequately addressed, other innovations are futile.

Apart from the obvious issues about tax avoidance and possible fraud and corruption, the question of cash management rises to a near critical state when there is instability or unpredictability in revenues. This paper shows how real risk assessment and follow-up can aid in mitigating that problem.

Financial management engages all public servants

A key theme that emerges in considering the technical innovations and trends in public expenditure management is the need for a highly professional public service to support these changes. That element of the public service engaged in financial management can no longer be narrowly defined accounting or bookkeeping experts anymore. They must have a firm understanding of the government services that they support. They must increasingly be able to translate financial results into programme results. They must develop greater capacity in risk assessment and mitigation, one that moves them away from being totally risk averse to becoming risk smart in the advice they give decision makers. And, as seen in a number of the cases outlined here, they must also have the independence and tools to serve the public goals of their jurisdictions. It is therefore in the interests of governments wishing to ensure sound financial management of scarce resources that they invest in having a cadre of professional financial managers addressing the modern demands of that profession.

This points to another trend that affects the nature of the financial management cadre. Many of the traditional functions of financial management are moving into automated computer systems and online as well. These traditional functions such as book keeping, generating reports and individual transaction entries, whether fully automated or outsourced, occupy less and less of the time of financial management staff. Increasingly, they must be active participants with programme, communications, planning and oversight elements of the organisation in adding value to the efforts to achieve often intractable public goods. They must bring a broader perspective to their roles than has been traditionally expected of them. This will have implications for the training of such professionals, for their development, for where they sit in the decision-making bodies of the organisation and what they are expected to deliver.

Transparency, openness and improved management

In the democratic traditions of Commonwealth countries, there is an inherent tension between those in power and those who scrutinise their activities. How this plays itself out is the stuff of politics, but it is also played out in public expenditure management. While there is much talk about a results focus in the examination of public funds and how they are spent, a great deal is also a concern for the distributional ('Did I get mine?') element as well as the procedural fairness accompanied with the avoidance of corruption. For those involved in public expenditure management, all three elements play themselves out on a continual basis.

This applies to the budgetary process itself. The Hon Beatrice Birungi Kiraso, in chapter 3: Establishment of Uganda's Parliamentary Budget Office and the Parliamentary Budget Committee, outlines the steps taken to open up the budgetary process to scrutiny by parliament. There have certainly been other developments in Commonwealth countries over the past few years that support this goal. Increased pre-budget consultations have reduced the opaqueness of the budgetary process in places. This is a crucial matter for the legitimacy of the budgetary process as a central decision-making forum for government priorities and their legitimacy. The usefulness of the Uganda case is that it lays open the tensions between the executive and parliament in this process. There are issues of control as well as the efficiency of the budgetary process. There are also issues of trust.

This chapter explores a theme that we see woven into the paper by Robert Ng'uni as well: defining the exact level and scope of the budget. Citizens and transparency in general are not well served when off-budget items, most notably foreign assistance, are not reported within the context of a unified budget document. Both budgeting for and reporting on foreign aid support – often in the form of loans, which in an accrual sense must be captured if the true financial condition of the country is to be established – need to be within the definition of the country's financial capacity.

What is clear is that the budgetary process is a growing concern to citizens. Given its iconic status in the overall flow of democracy, the budget represents a core piece of government business. Therefore, getting the processes surrounding it, especially when resources will continue to be scarce and choices demanding, is important. There is a great need for more innovative approaches to budget formulation. People fully understand the simple reality that policy articulated, no matter how lofty the language or ambition has no meaning in their lives or ambitions until the funds are allocated and spent to get something done.

Another key area where transparency and fairness are important issues is that of government procurement. Buying goods and services puts governments, often being the major national buyer, in positions to affect economic development and regional distribution of industry, but also to be accused of unfairness and even fraud. We see increasingly the development of government-wide legislative frameworks intended to bring the procurement process as a whole under greater control and scrutiny. Of interest in these instances is the tension between the issues of finding the economically reasonable purchase and the need to foster national industries and suppliers.

Lieutenant Colonel Ross Fetterly's review in chapter 4, Defence Procurement Reform in Australia, highlights the institutional and economic importance of defence procurement and its management. The various efforts at improved planning and better integration provide a useful case in the modernisation challenges for a field that has such potential economic benefit to a country. It also introduces the important innovation of strategic purchasing. This case provides insight into how one government tried to get not just process control ('Did we do it right?') but also strategic control ('Did we do the right thing?'). These are large and risky undertakings, whose ultimate value and success can only be gauged over the longer term. Nonetheless, the case offers a good example of an appropriate effort focused on the right issues. One area that has to be monitored is the degree to which such integrated approaches are affected by the political drive to create local employment over the potential for cost reduction and efficiencies. This is always a delicate balancing act.

One has to take note of the argument reported in this case study and common to issues of national procurement approaches – that of supporting local industry in the process. Governments often claim multiplier effects of defence purchases that subsequent research, if there is any, do not necessarily confirm. The view about the benefits of local purchase is strongly held by political leadership, even in the face of the absence of the capacity to actually deliver increasingly sophisticated weapons systems. The trade-off here will be between lowest cost and local employment, if it is possible to produce the goods needed. There is another trade-off: between integrated defence capacity on a global level with allies and going it alone. That is well outside the scope of this current publication.

As both cases point out, government procurement concerns more than just the acquisition of goods and services to sustain the functions of the public sector, important as that is. Often such procurement can readily affect domestic industries and their long-term viability. Further, large procurement projects, often involving major capital investments, produce new public goods such as infrastructure. Increasingly, the key element here is the appropriate determination of long-term costs of such projects. The areas of challenge where public sector innovation will not just be in good long-term costs and operation and maintenance impacts on budgets, but the social and environmental impact of such projects.

Inherent in any review of procurement issues is the need to address the issue of corruption effectively. Procurement is a weak entry point for corrupt practice and favouritism. Corruption itself can either be blatant theft or, more often, some form of special treatment or failure of due process that brings the outcome into question.

Performance management

The innovations in performance management have been extensive and need to continue to become more pervasive. There is a growing trend, whose final outcome is uncertain, of governments providing more and more information through channels that facilitate its greater use but without any evidence that this information is being used or proving useful in either reducing distrust of government or increasing confidence in the performance of governments in achieving their objectives. Therefore, as innovations in performance measurement pile up, the question arises of whether it is worth it. This is a fair question;

however, one has to consider the alternatives. Governments cannot use traditional and outmoded measures of reporting performance. For the most part, there is simply too much information already available to simply use highly general reports to legislatures as the only means of reporting. As seen in some of the cases, innovations in performance measurement not only affect public expenditure but integrate well into improved management. They link resources with individual and organisational performance. This is a major step forward, one that we are only starting to see becoming effective in governments. Therefore, while we are seeing a rush to inform, we need to be mindful that the capacity to use that information, make sense of it and distil it into meaningful messages, remains in its primordial stage.

Performance measurement is a broad field. Patrick Nomo's chapter, Implementing Effective Performance Management in a Public Service Organisation, describes one important element of how performance measurement links to individual organisational goals, connecting eventually into the allocation of resources. The author focuses on individual performance within Ghana's Internal Audit Agency. Such performance management is an important link in overall public expenditure management integrity. Financial information can and should be directly linked to individual performance on several fronts: effective use of funds, their proper care and management, and the provision of information on results. From this we see a more systemic effort to introduce results-based performance information in Mike Joyce's case study (chapter 1). In this instance, we see the case of the Government of Canada's various efforts to focus increasingly on results in its budgeting and reporting efforts. In addition, Joyce assesses how such information can be linked to innovation in government. While the results are mixed, the linkage is intriguing.

Chapter 6 on the Ontario Municipal Benchmarking Initiative is a case that outlines the collaborative efforts of a number of municipalities in one province in Canada to build a common set of measures for their services so that budgetary and performance comparisons among them can be readily made. They also permit in that exercise the identification of both leading practice from which others could learn and performance gaps in individual municipalities that need attention. While benchmarking is extremely useful, one observation made in the research for this case was also cautionary. Providing costs per service without context (size of municipality, age of infrastructure, population shifts are only a few examples) can lead politicians to 'drive to the bottom', wanting to reduce their municipality's costs to the lowest level without regard for other factors. Context is everything.

There have been great strides in improving performance reporting by governments around the world. Information is becoming more detailed, more linked to stated goals and more readily available. Quality varies dramatically. And, in the end, there is probably never enough. It remains questionable at this point whether providing more information creates a more informed public or not. Further, while more and more financial performance information is available, who is using it? There is not a lot of research in this area. It certainly is a valid question for those working diligently to ask: is anyone using this information?

Democratisation of budgetary and allocative processes

In practice within public administration and in academic reviews, the question often arises as to how much effort is needed to have a fully trusted, fully transparent public expenditure management system. When is there enough public involvement in the process? When is there enough transparency? When is there enough representation? Put more simply, is there an easy answer to the 'Are we there yet?' question. Experience would suggest that there is no easy answer.

It would also suggest that some caution needs to be exercised about the limits of democratisation and the great potential to characterise an excess of special or localised interests as a manifestation of greater openness. In the end, it is the executive and legislature in a democratic state that must remain responsible and in control of public expenditures. Applying once again the 'Are we there yet?' question, there is little doubt that virtually any budgetary process will leave some dissatisfied. Further, there is a high likelihood that some will use the lack of transparency argument as an excuse for their failure to get what they want.

The cases presented in this book point to some innovative efforts to address just such issues. They are all exemplary of diverse elements of this complex question. In many respects, they are all useful and instructive. They also point to the capacity for innovation in this area. Catherine Althaus-Kaefer's case study, The Queensland Charter of Social and Fiscal Responsibility in chapter 7, provides an instructive historical case. It is a classic political dilemma, but one faced in this case: committing to a set of standards and then holding oneself to them and being held to them. The element of democratic accountability is greatly enhanced when institutions establish such instruments as charters or standards for how they will manage. They then, at their peril, must hold to the use of such charters.

The case raises some interesting questions at an international level about how governments express their strategic intent with respect to budget control and planning. The degree to which they can be held to account with the very tools they use such as strategic plans, charters or budgetary containment laws remains an open question when one looks around the world. The linchpin in this whole process, of course, is the quality of the accountability information that is provided at the end of the budgetary process: is it both enough and adequately structured to permit citizens to reach a conclusion about the government's performance? Similarly, as in the case of the state of Tasmania that Dr Althaus-Kaefer describes, do states follow up on processes that engage citizens in strategic planning or treat such exercises as singular events?

Peter Maangi Mitiambo's The Constituency Development Fund Experience in Kenya and Ruth Jackson's Participatory Budgeting in the United Kingdom are excellent cases with instructive and illustrative elements of how to engage citizens in budget making. Inherent in both of these cases is a sense that greater citizen engagement in decision making is needed to increase the legitimacy of budget decisions and, as Jackson points out, increase overall citizen engagement. The ways in which these innovations play themselves over time, their long-term sustainability, will be of great interest to watch. One measure in that context is the degree to which such exercises become the captive of special interests or abuse of the original intentions of the funds.

The capacity for such innovations to expand citizen engagement is great. The challenge will be to balance such efforts to have citizens directly making decisions about resource allocation and the broader, more general expenditures that are needed for base services, infrastructure and more generalised public goods such as security and defence. These cases also point out the tension in Westminster-type democracies between democratically elected representatives who are in office to make decisions and their desire and capacity to share that decision-making authority with citizens directly.

Moving forward

It would be foolhardy to suggest a few key innovations in public expenditure management that would resolve all the various tensions and challenges outlined above. These cases demonstrate that many efforts are in place to make things better. Further, they show momentum and drive. While they are often localised, there is much to be learned from these examples.

It can be argued that the one-size-fits-all single way of thinking, often championed by global organisations, has proven to be of questionable use overall. However, some trends in innovation are clear:

- **Capacity is growing:** More technical competency and tools to get the job done are emerging and becoming more accessible at lower costs. This will increase both the opportunity and pressure to adopt common platforms for public sector accounting and performance management.
- **Strategic role of the CFO:** The competencies of financial management professionals will continue to evolve with an ever greater emphasis on integrative and analytical skills. This is emphasised nowhere more than in the professionalisation and change in the role of the public sector chief financial officer (CFO). Expectations are growing that this role will become more strategic within the overall public sector. It is expected that the CFO will be part of key decision-making processes within the department or agency. Further, the CFO will be expected to bring a broader perspective to his or her role, providing advice well beyond that of rule compliance and into areas which demand that the CFO combine traditional expertise with linkage to organisational goals. For instance, the need for true programme costing with a firm understanding of all associated costs over the life of the programme or policy demands that the CFO have good cost accounting capacity, and an understanding of the programme objectives. A word of caution is, however, appropriate. Adopting the title does not make a CFO of a good accountant. It takes a shift in skills and approach that must match the expectations.
- **Integrated approaches to risk:** Tools that link organisational performance and financial performance will continue to draw upon new dimensions such as integrated risk management and strategic planning. Those engaged in public expenditure management must increasingly move away from the traditional notion of risk, e.g. loss of funds, to a broader one that encompasses all programme as well as financial risks. Further, addressing risk in the public sector is itself a risky

business, one that demands political sensitivity without the abandonment of the need to provide sound advice.

- **Greater public understanding:** As performance measurement and financial and performance information grows in accessibility and quality, the capacity of citizens, NGOs, other government departments and the media to understand and challenge budgetary and financial performance information will grow. The fault line for public expenditure management is finding the appropriate balance between providing too much information without meaning and context and overloading the information with a one-sided interpretation.
- **New ways to measure:** Accompanying this growth will be the demands to relate financial information to broader issues, such as gender equality and sustainability. For instance, we see the emergence of new skill sets for even traditional accounting, such as environmental accounting. This bears close observation and some caution. However, from an internal perspective, enterprise resource management systems will enable a greater linkage of financial and various forms of performance data. With respect to the emergence of broader social measures such as overall well-being, etc., the linkages will be more tenuous and potentially subject to abuse or misinterpretation.
- **Integrity requires innovative responses:** Questions of integrity of public expenditure practice, honesty in government and public trust will continue to demand innovative responses: nothing is settled in this very fluid area. Building public trust in the allocation and management of public expenditures is not simply a matter of more information, as pointed out above. The public also needs to have confidence in those providing the information. It has to be assured, at a basic level, that the statistics generated by the official statistician of the country are reliable and untainted. With regard to communicating budgetary and financial management information, this requires more than good communication skills, although this is a challenge for the financial community of government, a group that has not traditionally been known for public communication. It also means ensuring a robust process of external oversight such as legislative auditors with true independence and access, and having a well-informed NGO and media sector.
- **Better oversight not more:** New ways are emerging to improve the oversight of government financial practice, such as the introduction of social audits in various countries as well as independent oversight by interest groups posting analysis for public use. There are innovations just emerging such as community-based and culturally sensitive programme audits and budget reviews that are well worth watching for the future. While there are many good ideas to improve oversight, the cost of oversight relative to the return on trust and quality of outcomes has to be taken into account. The notion that adding more and more oversight is a good thing to do is costly, counter-productive and bound to create a highly defensive culture within government.

- **Becoming more local:** Community-based resource allocation is now possible, not just through the cases outlined, but also because better information is available and modern social networking tools facilitate a level of social integration around such issues. What will be interesting to watch is how the emergence of web-based information linked to geographical distribution and identification systems such as GPS will empower local communities to better study and act on information about budget allocation within their districts. We already see this emerging in the distribution of health services in some countries.

In conclusion, these cases represent a sampling of innovation and change in public expenditure management in a number of Commonwealth countries. The list of possible examples is long and the selection process was not an easy one. It has been an honour to be involved with the authors and learn of their experiences and insights.

These cases, a snapshot of the multitude of genuine efforts by committed citizen, professional and political leaders around the world, do not cover all the challenges and gaps in advancing good public expenditure management. Some of those that need further work and development are:

- **The uneven playing field:** Perhaps the greatest irony is that those countries that need the talent and technical competence to manage their scarce resources have the least of it. To find an odd-sounding but genuinely needed example of efforts to support such countries, see *Accountants without borders* at http://www.a-w-b.com/index.php. This is a commendable example, as is the Commonwealth Secretariat's sponsorship of financial officer training and mentoring. What this pleads for is more. This is the classic situation of putting effort into building capacity, not solving the problem of the moment.
- **Connecting the dots:** There is little doubt that information about public expenditures will grow and proliferate with the new systems being implemented worldwide. Further, as the complexity of information grows, so too will grow the number of points of entry for this information. As we add to this a growing list of increasingly active stakeholders, we have to begin to wonder who is pulling all this together or, as the commonly used phrase goes, connecting the dots. By this we mean relating one data subset to another where it is relevant. It also means finding meaning in this flood of data, developing it into useful information and finally into knowledge and meaning for value forming and decision making. Take this challenge down several layers into a more micro-analytical approach. What we have to worry about then is how do we rightly identify risks and meaningful variances in the flood of information. There is a great danger in the emerging public expenditure world that we will have massively increased capacity to generate data but little capacity to make sense of it.
- **The one-size-fits-all conundrum:** MTEF is an example of what some may see as a solution in search of a problem. Countries should not be encouraged to adopt certain public expenditure management practices if it is to satisfy debtor or funder requirements rather than to improve their own capacity. The reverse needs to be the

case. It is certainly true that, at the policy level, international organisations do intend to build capacity. What is not clear is the degree to which this legitimate intent can be perverted through behavioural distortions in implementation. The gap here is the failure to drive at the heart of the problems, substituted with overriding 'flavour of the year' concepts. There will be compliance, but will there be real change?

- **Sharing knowledge:** These cases are few compared with the experiences in the world of public expenditure management change and innovation. A clearinghouse for more cases is needed. Sharing knowledge means more storytelling, more sharing of the know-how and not just the know-what. We see striking examples in these cases of how passion and commitment lead towards changes in budget systems and the engagement of citizens. We need to find more ways to share this.
- **Coping with restraint:** Looming over all public expenditure management is the need to find ways (or learn them from others) to manage issues of internal restraint, reallocation and divestment of public activities on a priority basis. There is never enough money. Further, governments do a very poor job of stopping anything they start. Reallocation of resources within a shrinking resource base demands a consistent discipline that can be fostered by the provision of real and useful cost and performance information. This takes will. But it is an emerging challenge.
- **Balancing the top-down and bottom-up approaches:** Much can be said about the virtues of engaging communities and democratisation of public expenditure processes. However, the greater use of these processes cannot take away or substitute for the need of sovereign states to exercise their responsibilities and be held to account for doing so. Therefore, the tendency to celebrate the local at the expense of the national must be tempered and balanced. Put another way, the excess of decentralisation is potential abuse of funds and the rise of special interests. The excess of closed national budgetary processes is a failure of transparency. Neither is acceptable.

No single theme emerges from these cases, except perhaps the hope and faith in the innovative spirit of people and professionals in these crucial fields of public endeavour. There is a need to have a sustained dialogue and sharing of this information.