

Crafting performance measurement systems to reduce corruption risks in complex organizations: the case of the World Bank

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Summary

Purpose – The purpose of the paper is to explore an emerging challenge for large public-sector bureaucracies: developing information and performance measurement systems that support anti-corruption efforts.

Design/methodology/approach – The paper is an analytical framework linking functions and contexts of performance measurement to anti-corruption requirements. The framework is used to explore a case study of the World Bank's ongoing efforts to strengthen anti-corruption information systems in Indonesia.

Findings – The paper finds that a range of organizations are increasingly turning to performance measurement systems to fulfill several functions related to organizational integrity: to hold organizations accountable for reaching publicly stated standards of fiduciary responsibility and corruption control; to identify vulnerable operational points in multi-faceted public enterprises; and to facilitate organizational learning regarding "what works". Yet corruption is difficult to measure, and corruption vulnerabilities often arise from informal practices, insufficient incentives for enforcement or adherence to standards, and managerial blindspots. Enhanced information systems need to be coupled with effective and multi-directional accountability arrangements in order for performance measurement to contribute effectively to corruption control.

Practical implications – The paper shows that improved information systems and a reassessment of managerial incentives and attitudes are both essential in order to reduce organizational vulnerability to corruption and to the public backlash that follows in the wake of corruption scandals.

Originality/value – The paper focusses on an emerging area of performance management likely to gain increasing visibility as large bureaucracies attempt to institutionalize public commitments to high anti-corruption standards

Keywords Performance measures, Management information systems, Public sector organizations, Indonesia, Corruption

Paper type Research paper

Introduction

The increasing emphasis given to performance measures in the public sector over the previous fifteen years has multiple motivations (Radin, 2006). One is the increasing pressure for transparent operations within a complex public sector environment in which many stakeholders claim a right to influence agency missions (Moore, 1997). Another relates to pressure for results "in an era of permanent fiscal crisis" (Osborne and Hutchinson, 2004). The heightened rhetorical and sometimes practical emphasis on organizational learning in complex, shifting environments (Neely and Al Najjar, 2006) and on sustaining organizational change have also contributed to the rise of the public-sector performance measurement movement.

Yet after a generation of such efforts, the complexity of effectively deploying performance measures is clear (Radin, 2006). Organizational performance in critical areas may be difficult to measure, and some measures may have distorting impacts. The simultaneous deployment of measures for accountability and learning purposes may be at odds. And the incentives embedded in indicators may lead to efforts by managers and employees to “game” measurement systems rather than promoting true organizational reform (Henri, 2006).

This paper explores an important emerging context for innovation in performance measurement amid conflicting and growing pressures for accountability and learning – one only lightly examined to date in the literature. A range of large public-sector bureaucracies are struggling to institutionalize anti-corruption measures in response to growing demands of organizational stakeholders and their own high-profile public commitments to integrity. Information and performance measurement systems are critical to the effectiveness of their response. Exploring the case of the World Bank in Indonesia, the paper first develops a framework for understanding the complex informational requirements and accountability demands placed on any performance measurement system in this context. It then assesses how the World Bank office in the tinderbox setting of Indonesia after the fall of President Soeharto in 1998 has responded to this challenge. The concluding section presents implications both for study of performance measurement in the public sector and for large bureaucracies struggling to monitor and reduce corruption risks in high-risk settings.

Corruption control as an emerging organizational challenge

The fight against corruption has only become a key staple of the development and “good governance” discourse since the early 1990s, but its importance is hardly confined to the merely rhetorical. Probably a majority of developing countries have announced high-profile legislative and administrative efforts in this field, and protests against government corruption continue to be an important impetus for political change and even instability in many countries (Transparency International, 2004). International attention to anti-corruption work might be divided into an initial period of consciousness raising and advocacy, exemplified by the launch of Transparency International’s Corruption Perceptions Index, which stimulated a wave of standard-setting policy and legislative initiatives; the latter culminating in the 2003 UN Convention against Corruption. Meanwhile, analysts have been pointing to the growing importance of translating the rhetorical support and normative frameworks into practical, effective implementation of anti-corruption measures, often against substantial resistance and in adverse conditions (Bolongaita and Bhargava, 2003; Fritzen, 2006).

Such pressures do not stop at the national level; rather they have raised the stakes for a number of relatively large public-sector agencies as well. Organizations that face a particularly steep challenge of adapting informational and performance measurement systems to the challenge of combating corruption may be those that operate:

- across multiple jurisdictions, sectors and projects;
- with multiple partner organizations, including some that themselves have relatively weak internal controls and integrity;
- under conditions of complex accountability requirements, including both to external parties and internal customers; and
- in conditions of relatively intense or constant scrutiny from the public.

For organizations that fall into this profile, effectively combating corruption and/or managing stakeholder perceptions of organizational integrity have become “mission-critical” in the new landscape; but the costs and complexity of constructing systems to do so are unknown, and possibly very high. International aid bureaucracies such as the World Bank, explored in the case study below, fit nicely into this profile; but so too do many large, high-profile public service agencies, as do arguably some multinational corporations subject to particularly high levels of public scrutiny.



The role of performance measurement systems: a framework

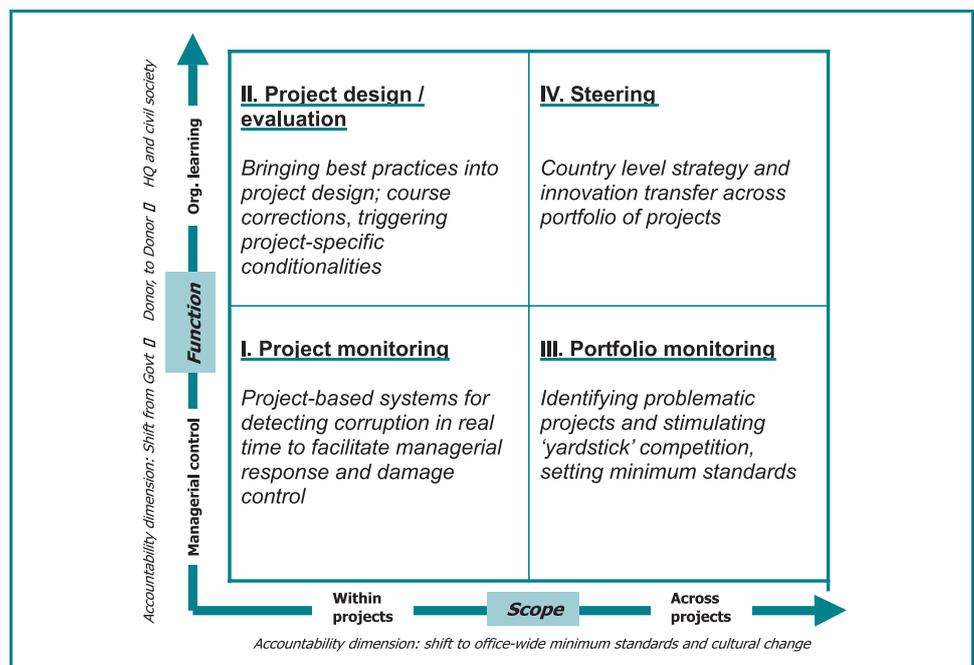
Anti-corruption systems in this emerging context will need to meet a spectrum of requirements. Most obviously, they must enhance managerial control. Potential cases of corruption must be detected in a timely fashion (ideally before erupting into a scandal), and managers must be enabled to take preemptive or early corrective action. Second, they must improve system-wide integrity. Operations and program strategy need to be (re)-designed with a view towards minimizing corruption vulnerabilities. Given the complexities of trying to reduce corruption where it is already endemic, a third requirement is that such systems facilitate organizational learning about what works. Finally, they must enhance accountability systems, effecting changes in behavior, via changed incentives and enhanced accountability, of both those actors prone to corrupt activity and those who must detect breaches of, and enforce, anti-corruption regulations.

Information and performance measurement systems are central to the attainment of each of the functions above. Figure 1 is one way of visualizing several arenas in which performance measurement systems need to be crafted, deployed and then linked to accountability relationships within organizations. The premise of the framework is that organizations need to “cover” each of these quadrants in order to build robust anti-corruption systems that meet the four functions just noted.

The quadrants or arenas of performance measurement can be distinguished in several ways. One is scope of deployment, whether limited to individual areas, sectors or projects of the organization or to headquarter-based, organization-wide systems for the monitoring of corruption vulnerabilities across such units. Another is the primary function of the information source and performance measure, whether oriented towards short-term issues of managerial control or broader issues of strategy and learning. Cross-tabulating these categories yields quadrants with distinct informational sources and performance measures, some of which may already exist in some form but will require significant adaptation and upgrading to address corruption issues.

A more complex distinction concerns the type of accountability implicated within different performance measures. Where enhancement of managerial control is sought, accountability

Figure 1 A typology of informational and performance measurement arenas in combating corruption in organizational settings



relationships are typically internal (controls on the organization's own managers) and external (with organizational partners). Broader, system-wide design and learning, in turn, serves as the arena in which various types of public accountability are played out – with an organization's ultimate authorizers (e.g. a board of directors, parent ministry, etc.) and/or with informal public stakeholders (e.g. the press or civil society organizations). The vertical access broadly distinguishes such internal/external vs public accountability relationships triggered by a performance measurement system. Movement along the horizontal continuum, in turn, signals the transformation of anti-corruption efforts from piecemeal to organization-wide effort; the accountability relationships are often internal to the organization, stemming from formal and informal practices of managers and staff.

The case of the World Bank in Indonesia

Multilateral development banks such as the World Bank present an appropriate setting to explore the growing pressures and difficulties of demonstrating results in anti-corruption efforts. Throughout most of its 60 year history, the World Bank had turned a blind eye to corruption issues, to the extent that it forbade officials from using the word “corruption” in official documents (Greenless, 2006). One year into his tenure as president of the World Bank, James Wolfensohn signaled the coming of age of corruption as an issue when giving notice, in 1996, that the Bank needed to “put teeth” into its pro-forma commitments to organizational integrity. If anything, this emphasis has been ratcheted up by incoming President Paul Wolfowitz, who has been criticized by some as placing anti-corruption as an even higher priority than poverty reduction, and who has frozen lending to some countries due to corruption concerns (Mallaby, 2006). Such rhetorical commitments stem in part from the sensitivity of the Bank to allegations, from both sober analysts in front of Congressional committees and from unruly demonstrators on the streets of some countries (including Indonesia), that the World Bank's previous negligence of the issue amounts to “criminal neglect”, rendering debts to World Bank “odious” and therefore null and void (Winters, 2004).

Yet for large country offices of the World Bank, such as that in Indonesia, demonstrating results in the area of anti-corruption can be tremendously challenging, for several reasons. First, the Bank works primarily through the bureaucracies of the countries in which they operate; it does not operate a parallel machinery of government. Bank officials certainly have important leverage over project selection and design, but implementation falls to actors influenced only indirectly by Bank administrative control. And the bureaucracies in which implementing agents are embedded can be systemically corrupt; Indonesia has been placed near the bottom of transparency and integrity ratings in several international surveys (Transparency International, 2004). Where countries are highly decentralized, and hence the locus of project planning and financial management often disbursed among a large number of local governments, this challenge is accentuated – nowhere more so than in Indonesia, which in the immediate post-Soeharto period underwent reforms making it one of the most decentralized countries in the world (Silver, 2003).

Second, country offices oversee a portfolio of projects that may be at once large scale, dispersed throughout the country and diverse in their configurations – ranging from big, centralized infrastructure projects to disbursed community-development funds to training programs. In Indonesia, for instance, the Bank currently has a portfolio of 28 active projects representing US\$2.6 billion in commitments.

Third, country offices may operate under a searing public spotlight. In Indonesia, some self-appointed civil society “watchdog” groups have had the World Bank in their crosshairs for some time, conducting independent field investigations and going public with (often unverified) anomalies found, to the consternation of Bank officials. Given the highly politicized environment surrounding corruption issues generally following Soeharto's downfall, and the controversial role of international financial organizations in the wake of the Asian financial crisis, the Indonesian office has taken pains to communicate its commitment to “fiduciary responsibility”. The country assistance strategy document, for instance, notes that “(the World Bank's) entire success will be judged by the contribution that



our programs are seen to make towards greater transparency and accountability, and by the standards of integrity with which we implement these programs” (World Bank, 2004, p. 13).

Fourth, institutionalizing anti-corruption systems in World Bank projects is difficult despite the kind of public commitment noted above because senior officials and project managers posted to country offices experience a countervailing pressure tending towards the expansion of a country’s overall portfolio, and the timely execution of particular projects, respectively. The Country Assistance Strategy for the period 2004-2007 – a time at which few observers predicted corruption to decline rapidly (World Bank, 2003, p. 42) – laid out a “base case” of increasing disbursements by 50 percent over prevailing levels, presumably while substantially tightening financial management – a questionable combination. Managerial incentives and career paths, political pressures, the reality of tradeoffs between different organizational goals (such as supporting decentralized institutions while improving fiduciary oversight) – all combine to make it organizationally painful to systematically institutionalize anti-corruption measures.

Finally, the informational challenge underlying anti-corruption work should not be downplayed. Corruption is difficult to measure because it is by definition an illegal activity, and those engaged in corrupt activities obviously have every incentive to avoid detection. Moreover, corruption exerts a “force field” of strong incentives affecting those tasked with data collection, interpretation and use. For instance, since corruption stigmatizes by association, and accusations of corruption can lead to serious negative consequences affecting external relations (such as with donors), even officials who are not themselves corrupt may experience pressures to distort information regarding the true prevalence of corruption around them. And since endemically corrupt institutional contexts are typically characterized by a huge gulf between formal rules and actual practices, those working within such contexts may not even perceive or accurately report ways in which existing practices transgress against formal rules. Developing viable indicators for corruption, and using them to draw conclusions about prevailing levels and trends, is highly challenging in this context. The next section examines how the Indonesian office of the World Bank has grappled with these informational and performance measurement challenges.

Information systems in the World Bank Jakarta Office – an initial assessment

What is the state of the information and performance measurement systems that will be essential to addressing the multi-faceted anti-corruption challenges described above? This section examines how Bank information systems overlaid onto the four quadrants of the framework function in practice in the Indonesian setting. The findings of the assessment presented in this section are based on interviews carried out in 2004 and 2005 with Bank staff, government counterparts and civil society observers, coupled with a document analysis and a field review of selected project case studies. Four primary types of information related to tracking and addressing corruption vulnerabilities – each falling into more than one quadrant of the framework – were found to be emphasized by the Bank systems in practice: normal financial reports; formal complaints; project status reports; and in-depth surveys and special studies carried out at the project level. Each showed strengths and weaknesses within the broader configuration of managerial incentives and accountability structures with the World Bank office.

Financial reports and complaints monitoring (quadrants 1 and 3)

“Good financial housekeeping” and complaints handling procedures have for long been viewed as the foundation for detecting corruption in time to initiate corrective action. Bank financial reporting formats have seen significant improvements in recent years, with the explicit function of reducing the potential for corrupt activities. All active projects in the Bank’s portfolio are audited annually – an increased frequency compared with five years ago. Problems noted in the “management letters” appended to audit findings are laid out in considerable detail and distinguish between varying levels of seriousness to inform their summary financial rating for each project that has long been required under Bank rules.





Monitoring of compliance with procurement procedures has also been emphasized in recent years. The office's umbrella anti-corruption strategy document (World Bank, 2003), stemming in large part from several high-profile corruption scandals that surfaced in the late 1990s, highlights measures to reduce opportunities for collusion in the procurement process, such as post-qualification for bidders, efforts to ensure the widespread advertising of tenders and selection of the lowest evaluated bidder who is qualified.

The Bank office has also seen increased transparency and efficiency in its complaint handling procedures in recent years. Some projects have incorporated such mechanisms into project design on an ambitious scale, using NGOs and a centralized location for receiving complaints that is widely disseminated in communities. For example, the Kecamatan Development Program (KDP) is notable for the diversity of means for detecting problems and grievances. It is a massive, high profile project that distributes community development funds to several hundred local government units throughout Indonesia. In just over three years after its introduction in 1999, some 1,900 problems and complaints had been lodged by three sources: staff based in the field (77 percent), NGOs (7 percent) and the media (2 percent) hired to scrutinize the project, and community letters or reports (5 percent). Five centrally-based staff are devoted full time for ensuring complaints and questions were answered promptly and investigated further in the field, and detailed status reports updated the progress of particular complaints through the system (Wong, 2003). The function has also been partly centralized: partly because of the potential sensitivity of such complaints for the organization's image, much of the internal, office-wide Anti-Corruption Committee Indonesia's (ACI) effort has focused to date on screening complaints received in this manner.

There is ample room for improvement across these activities. Some potential uses of information and analysis garnered from both the financial and complaints monitoring processes have not been tapped. One is the disaggregation of complaints monitoring data for use in analyzing regional patterns and profiles and/or problematic local governments. Linking complaints to a Geographic Information System (GIS) would facilitate such analysis and potentially have broader ramifications for the way projects are monitored. Similarly, mapping of problems within and between sectors would help to highlight those high-risk areas that need more attention.

Another potential use lies in organizing and aggregating indicators to more usefully spotlight the degree of ongoing corruption risk faced by a project and the tracking of changes in this level of risk over time. Summary ratings for financial management are at present thought by Bank staff to be too general to serve this function (as explored below). Ways to use complaints data in drawing medium-term conclusions regarding the level of corruption in particular projects or the portfolio as a whole, and the impact of anti-corruption interventions, have not yet been identified.

Complaints handling procedures in the School Improvements Grants Program (SIGP) reflect these weaknesses. Such procedures have been through several phases since 1998, reflecting a trial-and-error approach. At the beginning of the project, complaints were handled by the Project Management Unit itself. Thousands of calls – 2,313 in the first year alone – were received on toll-free lines, although only a small percentage was eventually assessed as “genuine complaints”. Resolving cases when wrong-doing was found proved difficult, since the project could only pass evidence over to the authorities. In responding to this problem, the government soon established Special Complaint Investigation Units (known as UPM) at several levels – including in every school supported by SIGP. These failed to speed up complaint resolution, and may have had the unintended consequence of undermining public confidence in the effectiveness of the system, since under the UPM the head teacher of a school was designated as coordinator of the local UPM. Reported complaints in fact dropped off dramatically after 2001. A third shift was to move responsibility for investigations to a Central Independent Monitoring Unit (CIMU), based in the Ministry of National Education. This move also failed to resolve the logjam of complaints, partly because of concerns over the extent of the central government's jurisdiction in an era

of decentralization, and partly because of a reluctance to challenge district governments implicated in allegations (WartaCIMU, 2002).

There are thus limits to what compliance monitoring can accomplish. The conclusion of an internal Bank memo from 1998, which noted that “despite apparent compliance with World Bank guidelines and documentation requirements for procurement, disbursement, supervision and audits, there is significant leakage from Bank funds”, is probably still largely valid (McCarthy, 2002). The practice of document falsification to evade formal controls is one obvious problem. So too is the possibility that greater control over one area, such as procurement, will merely “displace” corruption to another, less easily monitored, stage of implementation, such as bribery of officials during subproject construction. This point underlines the need for a balanced approach to indicator development, encompassing fiduciary, implementation progress and quality aspects, a point taken up in the conclusion below.

The project assessment process (quadrants 2-3)

In theory, mandatory formats for annual Project Status Reporting (PSR) provide an opportunity for projects to distill their anti-corruption analysis and demonstrate progress, and will facilitate cross-project comparisons. In practice, the existing PSR process largely fails to focus attention in this way, due partly to the lack of clearly defined indicators relating to corruption, and partly to the limitations of the format itself.

Organizational incentives faced by Task Team Leaders to grapple with corruption issues in the PSR context are generally negative. Poor ratings in areas such as fiduciary responsibility can trigger automatic, across-the-board suspensions of project disbursements. Since these are highly disruptive and bring a plethora of unwanted attention to the project, managers report being highly reluctant to allow this to happen; a “rational” response would be to downplay, or even turn a blind eye to, corruption-related issues in the PSR format. The lack of substantial independent review in project status reporting written as it is largely by the Task Team Leader and approved by supervisors with similar incentives, hampers the credibility and perhaps ultimately the managerial utility of the project assessment process.

There are some attempts to change these incentives, in part drawing on approaches to improve financial and complaints monitoring noted above. For instance, where evidence of wrongdoing is strong but the government fails to take action at central or local levels, some projects (including the Kecamatan Development Project cited above) have experimented with shutting down disbursement flows to a particular district or activity until corrective action is taken. This enables a far more nuanced, targeted approach to sanctions than that embedded in the Project Status Reporting, which typically allows only for the option of stopping all project disbursement. The approach also incentivizes government managers and local government personnel to take more timely action to resolve complaints. Better compliance and complaints monitoring systems might accelerate the application of this targeted approach in other projects.

Special studies and evaluations at the project level (quadrant 2)

The picture regarding what might be termed “anti-corruption design and evaluation” – targeted efforts to tailor project design to best-practice anti-corruption principles and to subsequently evaluate in some depth their effectiveness – is mixed among projects. Since 2002, all new project design documents have been required to include an “anti-corruption action plan”; and while these vary in their sophistication, they appear to be almost uniformly ignored in project status reporting and in mid-term evaluations conducted to date; they thus appear to be formal exercises rather than instruments of managerial attention, learning and accountability.

However, while sustained, systematic attention to corruption issues at the project level is still the exception rather than the rule among bank project managers in Indonesia, some projects have invested considerable resources into in-depth special studies and evaluations. The Kecamatan Development Project has again perhaps gone the furthest in this regard. It commissioned several studies that systematically map corruption risk at different stages in



the fund allocation process. It also conducted an experimental two-year study that attempts to directly measure losses due to corruption in rural road construction. The study employed a controlled, randomized experiments to examine the level of corruption affecting KDP road building projects and the effectiveness of certain anti-corruption interventions in reducing corruption. This study employed engineers and auditors to obtain independent estimates of the amount actually spent on a project, comparing the result to reported expenditures. From this information, fund leakage or a “loss ratio” was estimated in a way that could highlight the effect of various control mechanisms – such as the use of anonymous complaint boxes – assigned randomly to project localities (Olken, 2005).

The challenge for evaluating corruption through such studies lies in overcoming two constraints. The first is the lack of an integrated monitoring and evaluation framework specific to corruption. The danger is that projects will generate usable intelligence in only some of the critical risk areas surrounding corruption. A potentially more serious problem lies in the unevenness noted above in the context of project status reporting: effort put into generating useful information regarding corruption and the effectiveness of anticorruption efforts varies significantly across projects. Some projects invest heavily in civil society involvement and complaints monitoring, with the specific intention of detecting and deterring corruption; others follow the path of least resistance in this regard, stopping at minimum financial reporting requirements.

Lessons for the World Bank

Some observers would interpret the unevenness of project information systems as a reflection of weak organizational incentives to make anti-corruption work a priority. “For an ambitious Bank employee, there are still no career rewards today for focusing on corruption a any stage in the lending process”, writes Jeffrey Winters, who argues that the pressure on Task Team Leaders to keep disbursements flowing and boost the size of one’s lending portfolio are still very much operative. Indeed, despite formal commitments to anti-corruption work, it would be naïve to expect these incentives to change wholesale. The Bank has demonstrated the ability to absorb agendas that initially arose as fundamental challenges – including private-sector development in the 1980s, and “sustainability” and “participation” in the 1990s. These waves or layers of agendas often take root in the analytical arm of the Bank first, before coexisting uneasily with an operations culture decidedly more resistant to change (Miller-Adams, 1999; Pincus and Winters, 2002; Chanda, 2004).

Yet with the growing importance and profile over the last decade of anti-corruption on the Bank’s agenda, particularly in a setting such as Indonesia, Winters’ pessimism needs to be tempered. The World Bank as a whole is going through a transition phase, in which relative risks and rewards for an individual project managers, and the organization as a whole, to invest in anti-corruption performance measurement systems are mixed and shifting. The combination of sustained high-levels of rhetorical commitment to anti-corruption work from the Bank’s leadership (both from Washington and the country offices) combined with arguably increasing pressures from civil society in many countries – focused disproportionately on the World Bank as a major aid donor – is likely to create an enabling environment for some Bank managers to continue to experiment in this area. The challenge for the Bank will increasingly be one of rewarding sectors and projects that institutionalize, at the project level, systems to fight corruption, while enforcing minimum standards across its entire portfolio, while sustaining a longer-term drive towards organizational culture change. It is the challenge of using performance measurement systems to undermine the dynamic McCarthy identified, in which “all foreign aid projects formally encompass a monitoring component, but the standards of financial and management supervision tend to vary widely according to institutional requirements as well as the project manager’s level of interest and propensity for vigilance” (McCarthy, 2002, p. 42).



Conclusion

The case of the World Bank raises a number of broader implications for the performance measurement movement.

First, the emerging anti-corruption revolution poses informational and performance management challenges that are difficult for large organizations to address. Several types of information systems need to be strengthened for large organizations to meet a variety of organizational challenges related to corruption. Some systems will focus on the project or sectoral activities of an organization, which can vary widely across a multi-sectoral organization and hence will need to be tailor made. But large organizations also need portfolio- or organization-wide systems for identifying vulnerable project areas or business practices (hence facilitating managerial control), as well as for stimulating organization-wide learning of “what works” in combating corruption.

Second, such diverse information and performance system requirements stem from the nature of corruption as an illegal, and hence only indirectly measurable, activity. They are also rooted in critical accountability relationships that are multi-directional, and which encompass both formal and informal stakeholders (Nicholson-Crotty *et al.*, 2006). For large, multi-project organizations like the World Bank, accountability may be owed to or from external partners (often perceived as the weakest link and an area of great sensitivity), formal authorizers (both statutory and, for aid bureaucracies for instance, donors) and informal stakeholders such as civil society organizations that increasingly demand a voice in monitoring agency operations – and which may have the power to disrupt operations or impugn reputations if not granted one. Ironically, however, it is often internal accountability relationships – managerial control over the effort and minimum standards given by project managers to emerging areas such as anti-corruption – that may pose the greatest challenge in effecting organizational change. This stems not least from the broader contradictions embedded in implicit measures of organizational performance, such as the pressures felt by Bank managers to grow country portfolios or to disburse funds rapidly.

Finally, the case of the World Bank emphasizes that the process of institutionalizing performance measures in emerging issue-areas is one that proceeds through contradictions and tensions, not least internally. Organizations adapting to shifting accountability pressures deploy information and performance measurement systems in two ways. One is for substantive purposes (to meet the formal requirements of emerging setting). Another is arguably for purposes of signaling to internal and external constituencies the importance with which the issue is being taken, against a backdrop of informal practices rooted in the organization’s culture that may remain ill-disposed towards the required changes (Henri, 2006). This foregrounds strategic considerations of change management and institutional design in the introduction and institutionalization of performance measures in emerging areas such as anti-corruption control.

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