

PRINCIPLES FOR SEQUENCING PUBLIC FINANCIAL REFORMS IN DEVELOPING COUNTRIES

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ABSTRACT

A substantial number of developing countries are currently undertaking public financial management (PFM) reforms. A central aspect of such reforms is proper sequencing which is currently highly debated in the donor community. This article provides a general overview of the most common approaches for sequencing PFM reforms in developing countries. Such approaches can provide a useful basis for the development of a sequencing strategy. However, interviews with PFM experts and literature analysis showed that these models should not be considered too technical. As a result, the article suggests some principles which the donor community should follow when implementing a PFM sequencing strategy.

INTRODUCTION

In the last few decades, there has been a growing interest in the quality of public sector financial management. Many developing countries have started reform projects concerning aspects such as budgeting, accounting, financial statistics or treasury. Worldwide there are 50 different donors providing Public Financial Management (PFM) support (Allen and Last 2007). According to the Independent Evaluation Group (IEG) of the World Bank, Public Financial Management has become by far the most common theme of Public Sector Reforms (PSR). There are several triggers for this, such as the Paris Declaration on Aid Effectiveness, the associated emphasis on the use of country systems, the increasing use of budget support, and a greater emphasis on governance and anti-corruption issues (Pretorius and Pretorius, 2009). A central aspect of PFM reforms, which has recently been highly debated by donors, is proper sequencing¹. Proper sequencing is essential as most countries have insufficient capacity to implement multiple extensive reforms at the same time. Over the last years, different approaches to sequence PFM reforms have evolved. Some donors are developing guidelines or are even trying to come up with a blueprint for sequencing reforms. However, is such a recipe necessary and feasible in practice? This article discusses sequencing issues in PFM reforms and analyses the applicability of a universally valid sequencing model in developing countries. The article is structured as follows. The first part of the article gives an overview of current sequencing ‘models’ discussed in literature. The second part presents a conceptual framework of principles which is based on qualitative interviews with PFM experts and a literature analysis.

The methodology of this study focused on structured telephone interviews with PFM experts, supported by the circulation of pre-interview questions. The experts are representatives of the donor community both in-country and in headquarters, as well as independent consultants. In addition to the telephone interviews, relevant documents were reviewed including documentation on public financial management reform

¹ Sometimes the terms prioritization and sequencing are used with a different meaning. However, in this paper the two terms are used interchangeably.

programs, PFM assessments by development partners, and other donor PFM program review documentation.

DEFINITION OF PUBLIC FINANCIAL MANAGEMENT (PFM)

As the literature review shows there is no generally agreed definition of Public Financial Management. However, according to the Organization for Economic Co-operation and Development (OECD 2009) PFM, as it is generally understood, includes all components of a country's budget process - both upstream (including strategic planning, medium-term expenditure framework, annual budgeting) and downstream (including revenue management, procurement, control, accounting, reporting, monitoring and evaluation, audit and oversight). This article uses the term PFM as it is defined by the OECD.

CONCEPTS FOR SEQUENCING PFM REFORMS

The basis of proper sequencing is a fundamental understanding of a country's current financial management system. Donors have therefore developed several standardized assessment tools. Some of the most common tools are the PEFA Performance Measurement Framework, the Public Expenditure Review (PER), the Observance of Standards and Codes (ROSC) and the Country Financial Accountability Assessment (CFAA). A new assessment tool which is increasingly being used by the World Bank is the Report on the Enhancement of Public Sector Financial Reporting (REPF), also referred to as Gap Analysis. It provides a useful basis for the definition of sequencing steps in the scope of accounting reforms (Braun 2008).

Such diagnostic tools are an essential part in preparing reform programs as they help to evaluate the current level of achievement and can be used as a common platform for dialogue between donors (Bergmann 2009). However, according to the interviewed experts the before mentioned tools do not give much guidance concerning sequencing issues. PFM literature also indicates that these instruments are not sufficient regarding the prioritization of reform programs (Allen 2009, Tommasi 2009). In order to improve the sequencing of PFM reforms, concepts such as the platform approach, basics first or the evolutionary approach have been developed in recent years (see e.g. Pretorius, C. and Pretorius, N. 2009, Tommasi D. 2009). These three approaches are explained in the following sections.

Basics first

The philosophy "basics first" which was introduced by Allen Schick argues that countries with low capacity should focus first on the basics, on which the reform is built and not on particular techniques (World Bank 1998). Schick (1998) has identified several components of the budget system which he considers to be basics and which should therefore be implemented first, instead of replicating new public management reforms from high capacity countries such as New Zealand (see Schick's principles in the following box). The approach focuses especially on budgeting aspects and is therefore seen more often in context with public expenditure management (PEM) than as the more broadly defined public financial management concept.

GETTING THE BASICS RIGHT

In elaborating his argument for “Getting the Basics Right” Schick states:

- The Government should foster an environment that supports and demands performance before introducing performance or outcome budgeting.
- Control inputs before seeking to control outputs.
- Account for cash before accounting for accruals.
- Establish external controls before introducing internal control.
- Establish internal control before introducing managerial accountability.
- Operate a reliable accounting system before installing an integrated financial management system.
- Budget for work to be done before budgeting for results to be achieved.
- Enforce formal contracts in the market sector before introducing performance contracts in the public sector.
- Have effective financial auditing before moving to performance auditing.
- Adopt and implement predictable budgets before insisting that managers efficiently use the resources entrusted to them.

Source: Public Expenditure Management Handbook. World Bank 1998

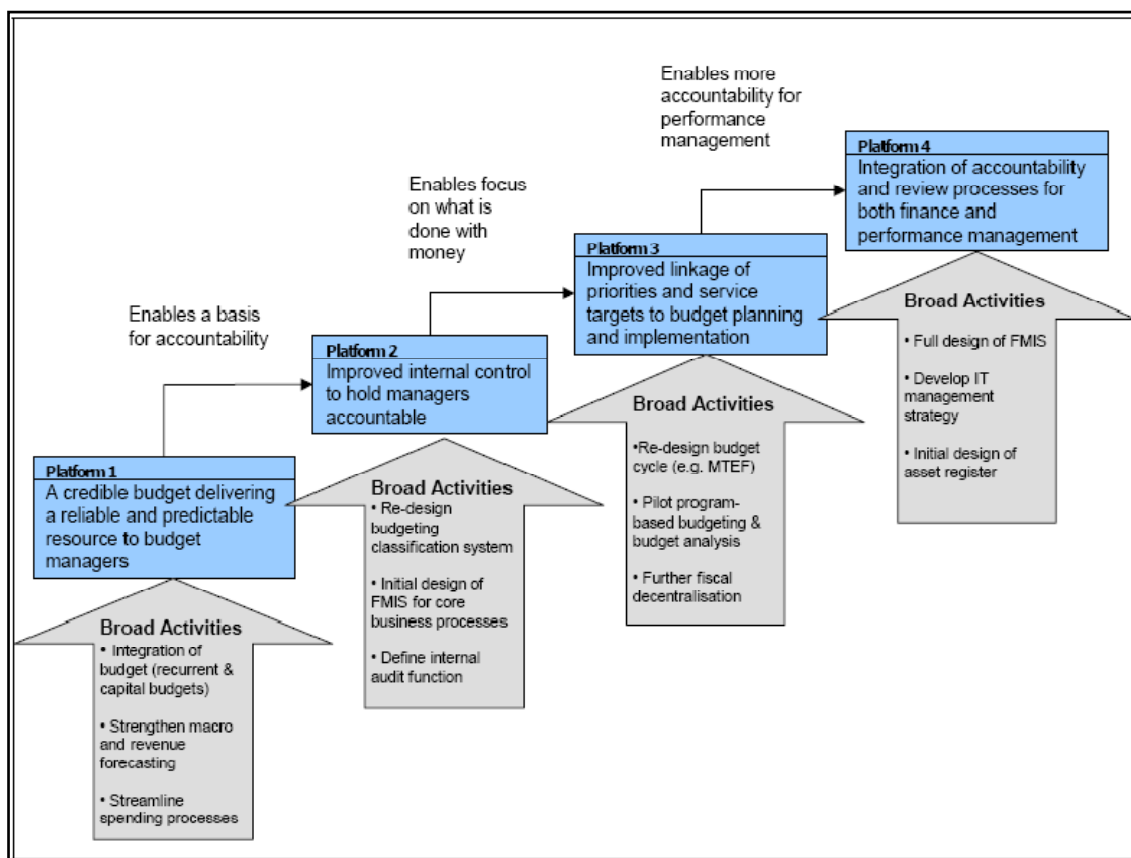
According to the World Bank’s IEG Report on Public Sector Reform Evaluation several countries such as Bulgaria and Guatemala have successfully applied the “basics first” approach (World Bank 2008). Furthermore, the IEG report concludes that progress has also taken place in countries with weak capacity such as Sierra Leone, which has improved some basics including transparency, procurement or accountability in budget execution. However, the “basics first” approach has also been critical questioned. For example, based on seven case studies, Andrews (2006) argues that there is no validity that getting basics in budget processes facilitates progress to more strategic forms such as “performance-based reforms”. He comes to the conclusion that a performance based approach can also be adopted without basics (or at least without “basics first”), in particular when political, managerial and other factors are in line. From the analysis of seven African developing countries Roberts (2004) also concludes that result-oriented approaches can be implemented without the precondition of a sound financial management system. However, he points out that result based budgeting is not feasible if excessive “informality” and instability exist in low-income countries.

Platform approach

This concept proposes that PFM reforms should be implemented as a package of measures rather than just focusing on the completion of individual short-term measures (Brooke 2003). According to Brooke financial management reforms should be considered as a series of realistic step changes (‘platforms’). Each platform is defined in terms of improved outcomes (e.g. a credible budget) and is the basis for launching the next stage. The first country to use this approach to sequencing PFM reforms was Cambodia. The following figure gives an overview of the designed platforms for the

PFM reforms, which is led by the government of Cambodia and jointly supported by a wide range of donors.

Figure 1: Platform Approach in Cambodia



Source: DFID briefing, July 2005

Brooke argues that this platform concept should be seen as a potential development of existing diagnostic instruments rather than as an addition to them. He believes that the platform concept would fit best between the diagnostic phase and the development of detailed action plans. Furthermore, it could play a bridging role between the two phases.

Brooke's study which was commissioned by the PEFA secretariat also suggests possible measures which could be implemented within an initial platform (see figure 2).

Figure 2: Examples of Possible Measures That Might Fit Within an Initial Platform

BUDGET PLANNING

Macro budget framework/model for planning and controlling overall resource management.

BUDGET FORMULATION

Greater comprehensiveness of coverage (improvements in capture of significant public resources and deployment)

BUDGET EXECUTION

Budget risk management plan (to minimise impact of unforeseen difficulties, but including monitoring of significant commitments)

Basis improvements of controls within key transaction processing systems (e.g. payroll and procurement processes)

Simple but meaningful aggregate statements bringing financial and service performance together

Some initial delegation and flexibilities based on assessed 'readiness' of budget units to assume responsibility.

ACCOUNTING

Basic reconciliation between central accounts, local accounts and bank balances

Simple data aggregation techniques

Classification improvement within existing code structures (better identification of object)

Recovery of backlog of accounting statements

Providing access to financial management training based on 'demand pull' – linked to 'readiness' based incentives)

SCRUPITUDINE AND ACCOUNTABILITY

Fund flow tracking exercises (to be systematically repeated)

Sample joint procurement reviews (with SAI)

Sample joint transaction reviews (with SAI)

Acceleration of production of audit reports.

More effective follow up arrangements for audit recommendations.

INSTITUTIONAL MEASURES

Targeted staffing improvements in key areas

Development and commencement of a staff development plan for resource management skills.

Source: Brooke, 2003

It is important that the suggestion above for the initial platform should not be considered as a blueprint since each country is in a different initial position (Brooke,

2003). Other countries that have also applied the platform approach include Krygyzstan, Kenya, India (Orissa State), Uganda and Russia (Pretorius, and Pretorius, 2009).

The development of the platform approach followed a study which examined the measures used by donors, in order to identify current weaknesses in PFM systems. The study revealed that the measures used had lead to very fragmented financial management reforms (Brooke, 2003). The platform approach provides a more comprehensive concept than the basics first approach, allowing a basis for more sustainable development of public financial management systems. Besides budgeting, the platform approach also encompasses other aspects such as accounting, internal control and performance management.

According to Taliercio (2009) the platform approach has resulted in two main benefits for reform management in Cambodia so far. First, it helped the Ministry of Economics and Finance keep a clear focus on defined priorities. As a result, senior officials and staff were able to work on a manageable set of tasks within their capacity. Second, the focus on the manageable set of activities successfully lead to a build up of momentum but at the same time allowed enough time for the change to be internalized by management and staff.

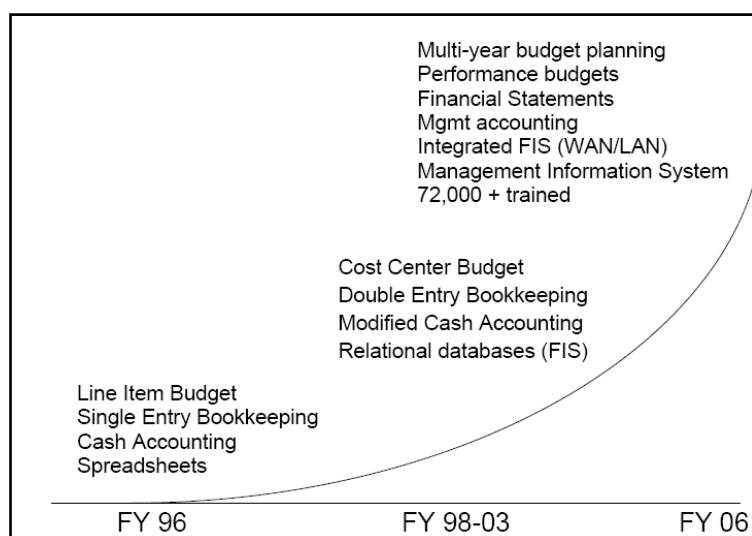
Moreover, Talierico's case study highlights that the platform concept also played an important role by providing a useful instrument which helped to motivate and guide change by graphically showing successfully completed steps, their current position and future milestones.

However, the platform approach is also critically questioned. For example Allen (2009) argues that the fundamental problem lies in the difficulty of reaching agreement on a clear definition of each stage. He points out that PFM experts could not commonly agree on a "credible budget" as defined in the first platform in Cambodia.

Evolutionary approach

Another interesting approach in terms of sequencing PFM reforms has been defined in the Decentralization Support Activity (DSA) project in Ethiopia which started in 1997. The DSA project provides assistance to the Government of Ethiopia's Civil Service Reform in budgets, accounts and budget planning. It is implemented by Harvard University and funded by Development Cooperation Ireland (DCI), the Royal Netherlands Embassy and the United States Agency for International Development (USAID). According to the project's strategy, the sequence starts with building a "transaction platform" (budget system, accounting, disbursement systems and their supporting computer systems) to ensure efficient financial control. Once effective control is in place the "policy/performance platform" (macro economic framework, budget policy and strategy, intergovernmental transfer formula, multi year budget planning, management information system) is developed. The third sequence is a "legislative oversight platform" (policy development, appropriation and expenditure evaluation) which has not yet been implemented (Peterson, 2007). The achievements of the first and the second platform are illustrated in the following chart.

Figure 3: Achievements in the evolutionary approach in Ethiopia



Source: Peterson, 2007.

Professor Peterson, Chief of Party of the DSA Project, defines the before described strategy for sequencing as an evolutionary approach. He points out that financial reforms must be evolutionary not revolutionary; and that an evolutionary reform of financial systems is especially needed in devolved African countries such as Ethiopia. His experiences have revealed that a modest introduction of reforms is necessary to achieve sustainability and to eventually evolve to more sophisticated reforms that focus on outputs and outcomes. Furthermore, he suggests that a pilot reform project is started in a jurisdiction and is only rolled out to other jurisdiction once the pilot has been sufficiently tested and improved through experience. The evolutionary approach is similar to the platform approach in that both approaches are based on various platforms which assist in the prioritization of the different reforms. However, the content of the platforms of the two approaches is different.

Conceptual Framework of Principles

The above described approaches were analyzed and experiences with these concepts were discussed in interviews with experts. The literature analysis revealed that the before mentioned approaches are increasingly discussed from a technical viewpoint. However, all experts clearly pointed out that approaches for sequencing PFM should not be considered too technical. In addition, they highlighted that due to different reasons there is no general recipe for sequencing reforms in developing countries. This fact is undermined by a recent report by OECD (2009) which highlights that several complex variables such as the demand for reforms, stakeholder interests and also country-specific factors hinder a universal method. The interviewed experts argued that existing approaches should only be regarded as a basis for sequencing PFM reforms. In their opinion, it is more important that donors have some principles in mind when developing a sequencing strategy. Based on the conducted interviews and a literature analysis some useful principles are suggested in the following section.

Thinking beyond technical aspects

One principle which revealed to be vital for practitioners is the consideration of the political environment. The experts pointed out that it is crucial to understand the politics as reform sequencing is not only a technical issue and is very country specific. PFM specialists are convinced that having the politicians on board is a critical success factor for sustainable reforms. The interviews have shown that several donor agencies give higher attention to this issue than ever before and have developed tools for political analysis. These vary in terms of their methodology and focus (e.g. relationships of power, institutional and structural factors or how change occurs). The most common approaches in relation to PFM reforms are the Drivers of Change (DoC) of the Department for International Development (DFID), the World Bank's Expected Utility Stakeholder Model (EUSM) and the Sida's Power Analysis (see Pretorius and Pretorius, 2009). The DoC can be used for an analysis of the political economy, the general economy or specific institutions and incentives (van Breukelen, 2007). The strength of the DoC approach as a tool of political analysis is therefore its flexibility to use it for different purposes. The EUSM is a useful instrument in mapping out stakeholder interests in particular reforms. Power Analysis is a diagnostic tool that helps to identify the informal political rules and structures and how power is distributed geographically, institutionally and socially (World Bank, 2007). However, the experts warned that there are certain limitations to such models as such analyses of political situations are complex and very sensitive.

Yet, the political environment is only one aspect beyond technical sequencing. In order for PFM reforms to be implemented successfully other factors have to be taken into account. Brooke (2006) has identified four factors:

- capacity development
- motivational development
- process development
- institutional development

Capacity development denotes that people, institutions and societies are enabled to perform functions, solve problems, set and achieve objective (UNDP, 2002). Capacity development plans, trainings and job rotations are only a few keywords regarding capacity development. Motivational development considers how people can be carried through changes. For instance, if a credible budget is implemented it is vital to look at how people can be motivated not to hold money back. Process development addresses the aspect of organizational structure and how organizational change can occur. Institutional development looks at aspects such as laws or policies. For example it also includes the implementation of an internal audit to ensure the success and the accountability of local institutions. Besides this, institutional development also deals with institutional culture that regulates behavior.

The experts mentioned in the interviews that such soft factors are central for sustainable PFM reforms. However, some specialist highlighted that these factors are often much harder to tackle than the technical issue.

Agreed Vision Statement

The creation of a long-term vision and a clear definition of milestones in the context of sequencing reforms appeared, according to the interviews, to be another principle which PFM consultants should bear in mind. This is important as people need a path to follow and a concept they can understand and articulate to the public. The experts explained that whereas short time goals should be described in detail, future milestones should be more broadly defined in order to leave some room for change through out the process. This is because PFM reforms are dynamic processes. Possible concepts which might help to achieve the vision are the platform approach developed by Brooke or the evolutionary approach of Peterson. With respect to the design and the implementation of such platforms the interviewed PFM experts suggested focusing primarily on detailed measures or activities in the first, maybe the second platform, whereas the other platforms should be considered more generally. All experts warned that platforms must not be over designed and too technical. The interviews and the literature show that there are different perceptions and opinions about what kind of activities these platforms should contain and how they should be sequenced. Some experts mentioned that the “basics” should be implemented in a first platform, followed by platforms with more advanced reforms. However, the interviews showed a controversial understanding of the term “basics”. Finding a universally valid way for sequencing PFM projects for a broad spectrum of countries and across different situations seems to be impossible. According to the PFM experts a main problem is the fact that the starting point varies from country to country and that the form of sequencing is influenced by the country’s culture. Nevertheless, several interviewed experts see the platform approach as a useful instrument for sequencing reforms due to its clear visualization, in the form of a ladder, which shows the various interdependent reform steps (see figure 1). A number of experts suggested that some sub-platforms are added to the existing platform approach.

Sequencing reforms need country ownership

The principle of country ownership is an important part of the Paris Declaration for Aid Effectiveness and the subsequent Accra Agenda for Action where it has been defined as a key factor to accelerate progress in PFM reforms (OECD 2009). In the conducted interviews experts explained that the principle of ownership could be applied through the following two possibilities:

- PFM strategy development by government
- Channeling aid through the governments own budget

The former aspect implies that donors should focus on supporting the government of the partner country by assisting them in setting their priorities and developing their PFM strategy rather than implementing the strategy of the donor. Regarding this, it is important that the country understands the reform in its own context and is able to design PFM reforms which are adapted to the country’s circumstances. Besides this, it is essential that the country strategy of donors is properly aligned with the planning horizon and cycle of the developing country. So far this has rarely been the case. An important advantage of this approach is that it evokes higher commitment by the developing country to their self-defined priorities and their PFM strategy.

The second method is that aid of donors is passed through the budget of the government. This gives confidence to the country’s PFM systems to both the

development partner as well as the country confidence in the country's PFM systems. Moreover, it helps to attain the support of the people and the government of the country for the implementation of further reforms. When the donors use their own accounting and procurement systems people and the government might think that their systems are not good enough and they will probably be less likely enthusiastic about whatever the government is doing. In literature this approach of delivering aid directly through the government's own financial management system is often referred to as General Budget Support (GBS). A first assessment of GBS in seven countries has shown that budget support can have positive effects on allocative and operational efficiency of public expenditure as well as on public finance management (PFM) systems. However, the report also highlights that budget support is not a panacea and donors should continue to pursue a mix of mechanism to deliver aid (IDD and Associates, 2006).

Besides the before mentioned methods to implement the principle of country ownership PFM specialists stressed that ownership does not only mean high level political support from partner governments, but also means that lower levels of governments have to be considered, given their crucial role in implementation.

Allowing countries to grow into solutions

There are continuing debates whether reforms should be implemented broad in scope and rapid which is often referred to as "bing bang" approach, or incremental and opportunistic (Wescott, 2006). The interviews with the PFM specialists revealed that all of them are convinced that reforms should be implemented step by step rather than in the form of a "big bang" method. Based on their long-term experience several experts pointed out the following reasons in favor of this approach.

First of all, a phased implementation is more realistic in terms of the resources and capacity available in developing countries which is mostly scarce. Moreover, the idea of moving step by step is intuitively attractive for both donors and governments as it reduces the complexity and allows people to look back at what they achieved in a certain timeframe. It is particularly interesting for ministers as they are often elected for a limited period of time and are often the key personalities for progress in reforms. Further, some PFM specialists noted that the principle of thinking in step changes should also be followed when implementing more sophisticated PFM systems such as an Integrated Financial Management Information System (IFMS), Government Financial Statistics Manual GFSM2001 or the International Public Sector Accounting Standards (IPSAS). Using an incremental approach regarding the implementation of IPSAS Accrual could mean that in a first step only the most important IPSAS Standards are implemented. Standards with lower priorities could be adopted in a second and third sequence. For example, developing countries representing an ex-Soviet administrative tradition often use a modified accrual basis of accounting. Accrual elements, especially the asset accounting including depreciation over useful life, were introduced many years ago and are well maintained. In such a case it might be feasible to implement IPSAS Accrual Standards in a step by step approach based on the existing accounting system and naturally under the umbrella of the countries PFM strategy (Bergmann, 2009).

BROAD VIEW ON PFM

As the literature and the conducted interviews show, there are various perspectives and perceptions about public financial management reforms. Many PFM experts have a narrow focus to a special issue of PFM (Allen, 2008). For example accountants often tend to lie the main focus on an improved accounting and auditing system whereas economists priorities aspects of budgeting, fiscal discipline and macroeconomic issues. Their perspective is certainly influenced by their area of expertise. Consequently, their domain specific knowledge has an influence on the sequencing of the separate parts of reforms. However, not only the economist's view but also accounting aspects are relevant in public financial management reforms (Bergmann, 2009). It is essential that PFM reforms are seen holistically and from a broad perspective. Several practitioners point out that reform projects should not be focused too narrowly as they are often disappointing (Dorotinsky and Floyd, 2004; Tommasi, 2009). According to Allen (2008) a frequently encountered weakness of PFM advisors is their inability to see beyond the budgetary institutions and systems in order to identify the fundamental problems that need to be addressed. Moreover, a broad view also results in an embedment of Public Financial Management Reforms in Public Sector Reforms. A report of the World Bank Independent Evaluation Group (IEG) comes to the conclusion that financial management is often linked to other reforms such as civil service (World Bank, 2008). A recently published consultation paper of the Chartered Institute of Public Finance and Accountancy (CIPFA) also stresses the importance of a holistic approach (CIPFA, 2009). CIPFA's model proposes a process architecture which goes beyond the common budget cycle by including various interdependent elements such as scrutiny, learning and growing processes as well as standards and codes. A report by the OECD (2009) emphasizes that budgetary institutions cannot be reformed in isolation and that PFM reforms are more successful if they are introduced in conjunction with broader public sector reforms. However, this is not to say that a broad view means that several large-scale projects are to be implemented at the same time. Certain reform projects that depend of each other have to be included in the planning process of the separate stages of reforms. Usually, reform projects should also include government controlled entities outside the budget sector (Bergmann and Bietenhader, 2009). Although such a planning process is more complex and requires additional coordination efforts from the donors, a more holistic approach helps the implementation of sustainable reforms since the separate reform steps are considered in context. The evaluation report of the technical assistance program TACIS (Technical Assistance to the Commonwealth of Independent States) of the European Commission, conducted by the Development Researchers' Network, also clearly outlines that a holistic approach is essential (Short, 2006). TACIS was a technical assistant program of the European Commission (EC) for Eastern Europe and Central Asia from 2000 until 2006. TACIS is now subsumed in the EuropeAid programme of the EC. The evaluation report recommends that, "the project-by-project approach should be gradually abandoned and projects should be better integrated into programme-based approaches at sectoral or thematic level" (Short, 2006: 728).

However, it has to be emphasized that a holistic approach is challenging, especially for PFM advisors who need experiences in different fields of public financial management. Higher complexity due to a broader view on PFM requires a detailed discussion between the government, the administration and the donors about the goals of the financial reforms and what the appropriate sequencing steps would be. It is clear that

finding a sequencing strategy which satisfies all involved parties is a huge challenge. This problem was also mentioned by the interviewed experts.

CONCLUSIONS

In summary, the literature analysis and the interviews with the PFM experts reflect a growing interest in proper sequencing of public financial management reforms in developing countries. Sequencing issues have been recognised as an important precondition for the implementation of a sound financial management system within the public financial management community. According to the interviewed experts, current assessment tools such as the PEFA PFM-framework do not give sufficient guidance for the complex process of sequencing. Consequently, different concepts for sequencing have been developed over the last years. The interviews with the experts have revealed that these approaches are a helpful basis for the sequencing process and can be used as a framework for the elaboration of detailed country specific sequencing concepts. For instance, some experts consider the platform approach to be a useful instrument especially as it illustrates the various interdependent reform steps and helps keep a clear focus on defined priorities. However, experts emphasised that an overly mechanical interpretation and implementation of such concepts should be avoided. The article also points out that a universally valid sequencing approach is not a promising solution and therefore not one which donors should pursue. Rather, the donor community should follow certain principles for the sequencing of reforms. Based on the interviews and the literature analysis, this article suggests five key principles that PFM experts should bear in mind.

Firstly, it is essential that, besides the technical view on sequencing, factors such as the political will or motivational development are also considered. Secondly, the creation of a long-term vision and a clear definition of milestones is another important rule in the context of sequencing reforms. Thirdly, the country ownership has been identified as a crucial principle which PFM experts should consider during the development of a sequencing strategy. Fourthly, there is evidence to suggest that an incremental approach should be used in order to reach quick wins. This principle is also particularly relevant for the implementation of more sophisticated PFM systems, such as an accrual accounting system which is based on the IPSAS Standards. Finally, there is a growing body of literature which indicates that there are other factors which have to be considered in the sequencing process, besides the traditional expenditure management cycle. Therefore, a budget reform should consist of a set of complementary actions such as the development of organizational structures and processes, capacity development or institutional factors. Bottom line, sequencing public financial management reforms is a complex and dynamic process which also influences other public sector reform areas. Concepts such as the platform or the evolutionary approach seem to provide a useful basis for the improved sequencing of reforms. Nevertheless, they are relatively new and therefore further experience is needed.

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ABOUT IPMR

IPMR	<p>The International Public Management Review (IPMR) is the electronic journal of the International Public Management Network (IPMN). All work published in IPMR is double blind reviewed according to standard academic journal procedures.</p> <p>The purpose of the International Public Management Review is to publish manuscripts reporting original, creative research in the field of public management. Theoretical, empirical and applied work including case studies of individual nations and governments, and comparative studies are given equal weight for publication consideration.</p>
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