

## From wellbeing principles to policy action: some institutional considerations

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### Abstract

A range of governments and other organisations are seeking to more coherently recognise and target the complex, interlinked and long-run social, cultural and environmental outcomes desired from public policy and economic activity. Their progress depends on knowing when and where institutional circumstances are most supportive to the development of public sector innovation in this area, and in particular identifying how the relevant actors' incentives and capacities may support or impede change. We set out a high level theory of change to describe this process and use it to identify and discuss some of the main challenges and opportunities in this area. We use as an example the case of the development and application of the New Zealand Treasury's Living Standards Framework and the institutional circumstances in which it is currently situated.

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<sup>1</sup> The Treasury, New Zealand. This paper does not represent policy advice. The views, opinions, findings, and conclusions or recommendations expressed in the paper are strictly those of the author. They do not necessarily reflect the views of the New Zealand Treasury or the New Zealand Government. The New Zealand Treasury and the New Zealand Government take no responsibility for any errors or omissions in, or for the correctness of, the information contained in the paper.

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## **1. Introduction**

International organisations such as the OECD (Durand & Exton, 2019) and the World Bank (Lange, Wodon, & Carey, 2018) have called for a thoroughgoing enrichment of policy development to encompass concepts of sustainability and intergenerational wellbeing. Consistent with this exhortation, a number of OECD governments have over recent years signalled their intentions to use broad and multidimensional concepts of wellbeing in their policy narratives. Government-owned “dashboards” or collections of wellbeing measures are now common. Experience is also emerging with the use of the measures in policy advice processes (Exton & Shinwell, 2018; Durand, 2018; Durand & Exton, 2019).

The current New Zealand Government has expressed an intention not only to develop and use broader “measures of success”, but also to embed principles of wellbeing throughout its policy programme. Its intended reforms include legislative change to government and official reporting requirements about wellbeing, governance arrangements for the state sector, and changes in the processes by which government agencies develop policy advice and deliver government services. As a first major step, the Government has explicitly drawn on the New Zealand Treasury’s Living Standards Framework, a wellbeing-oriented, multidimensional, empirical policy analysis toolkit that has been developed and used by the Treasury over some years (see the Treasury (2018b) for details of the current version) to support the development of the Government’s 2019 “Wellbeing Budget” (Robertson, 2019).

The Government views the 2019 Wellbeing Budget as an initial major application in a policy process reform programme that is likely to extend for several years. The Treasury sees the LSF also as at a relatively early stage of development as a policy toolkit within the Treasury to support such applications. It has signalled some of the areas that require further work in this regard (The Treasury, 2018b).

This short note contributes to (a) the literature on the emerging role of multidimensional outcomes frameworks such as the LSF in public policy processes and (b) the literature on change processes in public administration. We make some observations on the issues raised by the experience of using the LSF thus far. Although there is a large and growing economics and philosophy literature about the conceptual definition and measurement of wellbeing, less appears to be available on the issues involved in translating wellbeing thinking into actual policy practice. We focus in particular on the critical aim of improving rigour in the assessment and comparison of the relative merits of particular initiatives proposed by government agencies, in terms of wellbeing outcome impacts.

The note proceeds in the spirit of Kuipers *et al.* (2014) by explicitly considering the current operating context of the public sector in New Zealand as the conditioning environment for attempts to embed the LSF further as a useful tool. Considering this context can illuminate where development efforts might best be directed to maximise the chances of positive impact.

The rest of the paper proceeds as follows. Section 2 notes some relevant literature and the main discursive antecedents to the current LSF. Section 3 sketches a broad “theory of change” as a framing device for the discussion of the contribution that the LSF, as a multidimensional outcomes framework, can make to improved assessments of government initiatives at the bid stage. Section 4 briefly reviews the use of the LSF in the 2019 Wellbeing Budget process and earlier Budgets. Section 5 discusses some institutional issues associated with the use of evidence, the purpose and role of the various tools, and incentives for effective use. Section 6 concludes.

## **2. Antecedents to the Treasury’s Living Standards Framework**

A growing literature is challenging the capability of traditional tools and processes of public policy to confront complex contemporary challenges such as rapid technological change, social disconnection and disparities, environmental degradation and climate change (e.g. Briassoulis (2004), Candel & Biesbroek (2016), Howlett & Vince (2017)).

A related literature seeks to reframe or reconfirm the high level, population-level outcomes sought by public policy to be objectives “beyond GDP”, i.e. outcomes that more directly represent the ultimate, multidimensional constituents of human welfare or wellbeing, such as good health, safety and security, social connectedness, the protection of rights and freedoms, and a sense of flourishing (e.g. Fleurbaey (2009)).

The two strands of thought are related in the following sense. Conceiving of human wellbeing as a complex and multifaceted concept (as opposed to one which can be captured by a simple proxy) has led to a demand for public policy processes to be clearer about exactly what the relevant wellbeing outcomes are in any given circumstance, and about how government interventions are expected to influence, promote and prioritise across those outcomes, when the transmission channels from intervention options to wellbeing outcomes are likely to be complex.

Such a strategy does not at all exclude a role for economic policies that seek to promote overall wellbeing by expanding the capability of people to earn higher market incomes, and to use those incomes to pursue their own personally-defined wellbeing. Well-crafted policies promoting well-functioning labour and goods markets have driven the strong association between incomes and wellbeing evident across the ages (Senik, 2014). Such policies will always be an important core of what governments do.

Instead, the intent of stating ultimate wellbeing objectives explicitly through a framework such as the LSF, and working causally from there through to potential intervention options, seeks to recognise more systematically that higher market incomes are only a means to an end. For some policy problems, sharp tradeoffs and interdependencies across the different dimensions of wellbeing may be revealed to be highly salient. This may be especially likely when dealing with complex challenges to wellbeing such as the above. It is in such cases where concerns exist that the current trajectories of human production and consumption activities in some markets are

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rubbing up against the limits of environmental and social acceptability – which raises the questions of how to fix or supplement the markets (possibly with new markets), and/or how to compensate for their effects administratively.

Against the background of this literature, in recent years the Treasury has conducted a range of work to develop practical tools to assist in its day-to-day work of providing advice on the quality and impact of government activity, budget management and prioritisation, and development of potential policy avenues. Related work has occurred elsewhere in the New Zealand government system also over the years, and follows a number of decades of debate on tensions between market-oriented and administrative approaches to increasing wellbeing – notably stimulated by consultations over the period since a Royal Commission report on Social Security in New Zealand in 1972 and a Royal Commission on Social Policy in 1988 (Barnes & Harris, 2011).

At the Treasury, the conceptual thinking has developed over roughly two decades, beginning with a focus on social sector issues. Jacobsen *et al.* (2002) is an early example of this approach.

In the 2010s the Treasury drew together the different analytical strands and tools under a work programme called the Living Standards Framework (LSF), introduced in the early 2010s (Gleisner, McAlister, Galt, & Beaglehole, 2012). The incoming government in 2017 announced its intention to use the LSF as a core analytical tool in its wellbeing-oriented policy agenda, and as a result the Treasury's work on developing the framework to a point suitable for practical and systematic implementation in a major government policy process (the Budget) accelerated during 2018. The Treasury released a number of discussion papers setting out and discussing the concepts behind the core domains in the LSF and developed a wellbeing measurement dashboard for use in the policy process, which was subsequently released to the public at the end of 2018 (The Treasury, 2018b).

### **3. A “theory of change” for the LSF**

LSF documentation published by the Treasury emphasises that the improvement to the policy advice process that the Treasury hopes to promote with the LSF includes strengthening the theoretical and empirical basis of policy deliberation about intergenerational wellbeing, and making policy decisionmaking towards that end more coherent and transparent. The LSF augments and enriches existing Treasury tools for economic and fiscal analysis. A more explicit focus on intergenerational wellbeing is not intended to mean any less focus on “traditional” Treasury concerns for value for money, economic performance and productivity, fiscal prudence and macroeconomic stability. Rather, the intention is to bring together the range of tools together more consistently and coherently (The Treasury, 2018a; 2018b). In this sense the LSF is an example of a policy tool intended to contribute to policy coherence in the sense of OECD (2018).

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The process of adapting existing tools to connect explicitly to the LSF has occurred progressively over the years. The Treasury has incorporated concepts of multi-dimensional outcomes and non-monetary benefits and costs for some time in its guidance material for proposal generation and assessment (The Treasury, 2015a; 2015b; 2018c). The Treasury has a key need for well-performing tools in this area, because of its core function of providing advice on the prioritisation of potential initiatives competing for scarce resources.

The prioritisation task is analytically complex in that the potential initiatives may claim net benefits across a range of different wellbeing outcome areas that may not be immediately commensurable, and there may be a range of potential interventions (spending, taxation, regulation) that should in principle be assessed to identify the best means of addressing the identified issue compared to the counterfactual. This task occurs most obviously in processes such as the annual Budget, which by definition is about prioritisation, but also more generally in the business of governments adapting to a changing world.

How can the Treasury's efforts in this connection be judged, and how can the various elements of the programme be monitored and evaluated for progress? To consider these questions we adopt the theory-based evaluation approach advocated by Weiss (1995).<sup>2</sup> The approach enables the different elements and steps of a change programme to be explicated in terms of a "theory of change" with associated causal mechanisms linking the steps to the desired outcomes. Doing this assists researchers and developers to design monitoring and evaluation strategies to track progress and make adjustments to the programme as evidence about its impacts emerges, linked back to the posited theory of change.

A theory of change generally includes causally-linked inputs, activities, outputs, intermediate outcomes and long-term outcomes. The links may be specified in a simple linear manner or with more complexity such as positive and negative feedback loops (Coryn, Noakes, Westine, & Schroeter, 2011). In the present case, the Treasury's stated aim of enhancing transparency and coherence in the policy advice process provides an intermediate outcome; intermediate outcomes further down the causal chain include better decisions by governments; the final outcome is greater intergenerational wellbeing for New Zealanders.

The LSF development programme includes a range of inputs and activities, such as the theoretical and empirical work resulting in a series of discussion and position papers and the dashboard of 2018, the guidance and tools for social cost-benefit analysis, and practical heuristics to help analysts think through the multidimensional aspects of policy problems. Outputs may be posited in terms of the impacts of these activities on such

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<sup>2</sup> See Stame (2004) for a summary of theory-based evaluation and comparison with other philosophical approaches to evaluation practice, and Coryn, Noakes, Westine, & Schroeter (2011) for a review of the use of theory based evaluation and similar approaches over the two decades after the approach was first advocated. The material in this section was inspired by the use of theory-based evaluation in Berg et al. (2019), which evaluated the sustainable development policy programme in Finland.

things as better quality (i.e. more rigorous and wellbeing evidence-based) discussions about initiatives in development among government officials and Ministers.

#### **4. Use of the LSF in policy practice**

The most recent application of the LSF in a broad-ranging Government prioritisation task, the 2019 Wellbeing Budget, was framed by the Government's emphasis on a range of aspects of policy change reminiscent of "beyond GDP" ideas and linked to the transformation of public administration to confront complex policy challenges (Arden (2017), Robertson (2019)).

The Wellbeing Budget featured the use of the LSF explicitly at the diagnostic stage of setting Budget priorities, along with other evidence and input from government agencies. The five priorities were set out in the respective *Budget Policy Statement* (Robertson, 2018), and incorporated into the Treasury's guidance issued to government agencies setting out the process and parameters for developing and considering initiatives for Budget 2019 (The Treasury, 2018d).

The guidance requiring agencies to submit information supporting their initiatives included the elements that have been well-accepted parts of budget management processes for some time. The Treasury's existing main guidance includes the *Guide to Social Cost Benefit Analysis* (The Treasury, 2015b) and *Better Business Cases* (The Treasury, 2015a), while the UK, for example, has a similar *Green Book: Central Government Guidance on Appraisal and Evaluation* (HM Treasury, 2018).

This guidance generally requires government agencies submitting initiatives to articulate the outcome-focused intervention logics underlying their proposals, including a problem definition, consideration of the counterfactual and different options for addressing the problem, the evidence supporting the claimed impacts on the outcomes and how the initiative would be implemented and evaluated. In its specific guidance issued for Budget 2019, the Treasury increased the emphasis on links from the initiative to outcomes specified explicitly in terms of the LSF (i.e. the 12 domains of current wellbeing, the four capitals that support future wellbeing, distribution, and risks to, and the resilience of, the capitals in the face of changing circumstances and shocks). The guidance also required the submitting agency to state how it had engaged with related agencies and Ministers in the process of developing the initiative.

One quantitative tool that has now been in "live" use for several Budget processes, across two different governments and including the Wellbeing Budget 2019, is the "CBAX" tool. The CBAX tool is a spreadsheet model intended to improve consistency and coherence across government agencies conducting cost-benefit analyses (CBA), including by providing common assumptions and impact valuations, and by encouraging analysts to take a long-term and broad view of societal impacts, in the

spirit of the LSF.<sup>3</sup> The CBAX and CBA documentation provides guidance on monetisation as an approach to developing a common unit (NZD) for comparing impacts measured in natural units, as a way of addressing commensurability issues, but is realistic about the empirical and philosophical limits of such strategies (The Treasury, 2015b; 2018c).

CBAX analysis is intended as a optional (albeit encouraged) supplement to the other information that agencies are required to provide as part of completing Budget bid templates (The Treasury, 2018c; 2018d). The observation of several Budgets where the CBAX tool has been available and in varying degrees of use provides useful evidence for evaluation of the impact of the LSF's core idea of multidimensional wellbeing outcomes in influencing a core part of government activities that depend on effective CBA. We discuss this evidence in the next section, in the context of the theory of change set out in the previous section.

## **5. Assessing progress in bid management and assessment**

The Treasury commissioned the NZIER in 2018 to conduct a review of the quality of advice provided by government agencies in support of 50 Budget initiatives from 2015-2018, in order to investigate whether the introduction of CBAX in 2016 led to improvements in the quality of advice as set out in the information supporting the initiatives (*inter alia*). While the review found that the quality of advice had improved in important respects following the introduction of CBAX, it also noted a number of challenges and issues deserving consideration in the further development of the tool and Budget management processes in which it is to be used (Hogan, Clough, & Yeabsley, 2018).

Some observations from the NZIER review that are particularly salient in terms of the theory of change associated with the CBAX tool and its role within the broader LSF programme are the following.

### **A common language**

The review found improvements in problem definitions and more emphasis on impacts from submitting agencies, with an increasing use of quantitative analysis and a wider range of impacts covered, as well as greater transparency in explanations of assumptions made. These improvements are encouraging in terms of the LSF's aims to promote a common language to facilitate systematic comparison across initiatives. However, the review also noted that a range of social and environmental outcomes did not fit so well into the CBAX approach because neither broadly accepted values, nor relevant avoided fiscal costs, were currently available.

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<sup>3</sup> The impact valuations were explicitly connected in the spreadsheet with LSF domains in the version of the tool provided to support initiative development and assessment for the Wellbeing Budget 2019, though earlier versions had already had broadly the same set of impacts.



### **Treatment of uncertainty**

The review noted that the evidence adduced by agencies in support of the intervention logics was of variable quality (and that agencies were generally aware of that). Evidence may be scanty in the cases of impacts and outcomes that are hard to quantify. The review recommended further work to support agencies on the quality of inputs, sensitivity analysis and realism about the uncertainties attached to results where causal evidence may be weak. In terms of the LSF's aim to strengthen the link in policy deliberation between outputs, intermediate and final outcomes of intergenerational wellbeing, this result points to further work being needed on the evidence base itself. Connell and Kubisch (1995) have similarly found, based on reviewing experience from a wide range of social programmes, that identifying long-term outcomes is relatively easy, whereas linking the intermediate outcomes causally is more difficult because of limitations in scientific knowledge.

### **Incentive compatibility**

The review discussed risks associated with Treasury analysts working with agencies to fine-tune CBAX assessments and thus incentivising them to present poorly supported benefits in an effort to achieve a better benefit/cost score in the model. Agencies may also face resourcing constraints in putting together a well-supported evidence base, and the uncertain nature of the approval process may add to the tendency not to invest in exploring the evidence and options thoroughly unless success seems likely at the outset. In terms of the aim of the LSF to promote more rigour and consistency in bid preparation and assessment, especially for areas with relatively large impact on wellbeing, such poor incentives need to be leaned against, with obvious levers being support from Treasury analysts and an emphasis on development of capability to draw on and use evidence. Ministerial support for a rigorous and transparent process would also assist.

### **Reaching across agency boundaries**

The review noted the challenge for agencies in considering impacts outside of their own sector or where other agencies have the primary responsibility, which is in a sense unsurprising because the full range of relevant data and expertise is generally decentralised. The identification of indicators corresponding to each of the LSF domains in the dashboard is intended to help at least to start the inter-agency conversation on likely impacts across sectors or agency boundaries, though of course there would have to follow detailed work on linking those high level indicators to the intermediate outcome indicators more familiar to the regular work of the relevant agencies.

In terms of the theory of change for LSF impact, overcoming this issue of cross-agency assessment is a conundrum that scholars and practitioners have puzzled over for many years. A growing stream of literature examines the incentives against public servants thinking broadly when the management culture overemphasises strict reporting with vertical lines of accountability, using narrow output-based performance measures and

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within an “audit-based” approach (e.g. Arnaboldi, Lapsley, & Steccolini (2015), Diefenbach (2009)).

The need to think broadly is especially apposite given the aims of the LSF to enable consideration of multiple domains of wellbeing in policy processes, which are particularly germane to complex and multigenerational environmental and social issues. The challenge is intensified if the public sector as a whole, or subsectors within it, themselves have the characteristics of complexity in which the system impacts of interventions cannot be accurately predicted in advance, and an adaptive approach built on small interventions may be most likely to enable progress to a better state (Kurtz & Snowden, 2003; Westley & Antadze, 2010).

## **6. Conclusion**

This paper has reviewed and discussed the development of the Treasury's multidimensional wellbeing outcomes framework, the LSF, as a tool to assist the Treasury in its function as the economic and fiscal policy adviser to the government.

We considered the experience of using the LSF and related tools as part of the Budget management process using a theory of change approach. Doing so has revealed a range of challenges for further improving the impact of the LSF on the core public sector task of initiative development, appraisal and comparison. There are scientific issues concerning the strength and quality of relevant evidence about the causal chain between interventions and wellbeing outcomes, communications issues about the uncertainty involved, and institutional issues concerning government agency incentives and capabilities.

The use of the Treasury's LSF in core government policy decisionmaking processes is one of a number of initiatives the current Government has instituted as part of its wellbeing agenda. Further elaboration of the broader theory of change that the LSF is part of, alongside proposed legislative change and state sector reform, may assist in designing approaches to tracking progress, and in identifying how multidimensional outcomes frameworks can have greater impact in improving policy advice.

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