

Management Reforms in Belgian and British Governments*

A comparative perspective (1982-1985)

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Introduction.

This essay consists in a comparative study of management reforms in the United Kingdom and in Belgium. It describes and analyses how the « Financial Management Initiative » in Britain and a public finance reform in Belgium have been developed between 1982 and 1985. Our study does not aim at describing the reforms in all their technical aspects. The Reports issued by the DG in Belgium and by the FMU in Britain already covered the subject thoroughly. Our aim is rather to focus on the incentives to these reforms, on the objectives pursued by the governments of both countries in undertaking them and on the results which have been already obtained.

The essay is divided into four sections. The first looks into the circumstances which have led to the initiation of the reforms. The second explains the contents and the degree of implementation of the reforms, while the third assesses their merits and analyses the obstacles to their realization. A fourth and concluding section places the initiatives taken in both countries in a broader perspective by discussing some factors which were decisive to their success.

Section I: Circumstances leading to the reforms.

It is not the first time that attempts were made in both countries to reform the budgetary process, and more generally to improve financial

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management in government departments. Before analysing the facts which have led to the initiation of the reforms, it might be interesting to remind of some of those attempts.

1. *Prior attempts to improve financial management : Public Expenditure Survey (PES) and Programme Analysis and Review (PAR) in Britain, Planning Programming Budgeting System (PPBS) in Belgium.*

IN THE UNITED KINGDOM.

The 1960's were in Britain a decade of enquiry (1). Two major reports, the Plowden Report in 1961 and the Fulton Report in 1968 (2), were at the root of major innovations in British government. The most important outcome of the Plowden enquiry has been the creation of PES in 1963. Its objective was to publish an annual White Paper showing a projection of public expenditure figures for five years ahead. The system however has been substantially altered in the 1970's with the introduction of cash limits. Whereas in the first years expenditure figures were expressed in volume terms, the Labour Government introduced cash limits in 1976, and finally the Conservative Government substituted cash planning for volume planning in 1983 (3).

Programme Analysis and Review was introduced in 1971 as a systematic set of arrangements for evaluating and reviewing selected programmes. It was the result of prior feasibility studies for developing PPBS in selected departments. The intention of PAR was that each year several major departmental spending programmes would be selected by a committee of ministers, advised by departments, the Treasury and the Central Policy Review Staff, in order to be analysed and reviewed in detail. The results of the reviews, together with any recommendation for change, were to be examined by the appropriate committee of the cabinet, and fed into the correct stage of the Public Expenditure survey cycle to influence the next round of decisions about the allocation of resources within and between programmes (4). PAR

(1) R.G.S. BROWN and D.R. STEEL, *The Administrative Process in Britain*, London, Methuen, 1979, pp. 47-48.

(2) Lord E. PLOWDEN (Chairman), *Control of Public Expenditure*, London, HMSO, 1961, Cmnd. 1432.

Lord J. FULTON (Chairman), *Report of the Committee on the Civil Service 1966-1968*, London, HMSO, 1968, Cmnd. 3638.

(3) D. HEALD, *Public Expenditure*, Oxford, Martin Robertson, 1983, pp. 193-196.

(4) Treasury and Civil Service Committee, *Efficiency and Effectiveness in the Civil Service*, London, HMSO, 1982, Session 1981-1982, H.C. 236-I, p. XXIV.

was abandoned in 1979 by the Thatcher Government, but the reasons of its failure are noteworthy. First, unlike PES it was introduced under the impetus of the team of businessmen appointed by the Heath Government and was therefore regarded with suspicion by the civil service. Its approach was characterized by a certain naivety about the real differences between public and private decisions and by a lack of a coherent body of techniques (5). Second, disagreements arose between the central departments — Treasury and Central Policy Review Staff — and the spending departments about the policy areas to be chosen for individual reviews. There were also disagreements about the precise conduct of reviews, about their conclusions and their implementation. Finally, the studies themselves were never officially published; the result was a total absence of informed public debate of the PAR programme and of its merits (6).

Whereas the Plowden enquiry was mainly concerned with the overall control of public expenditure, the Fulton Report focused rather on the micro-economic efficiency dimension of public sector management. Concerning the structure of departments, the Committee's intention was to improve efficiency and accountability in managing departments. Proposals aimed at enhancing the delegation of powers within departments, setting up planning units which would be asked to formulate long-term policy proposals, and creating in each department an O and M unit which would have had the review of the departmental organization as main task. Those recommendations were never adequately implemented. The Fulton implementation was left to civil servants so that those proposals that were against their interests were easily undermined, while the Labour Government hardly committed themselves to further implementation (7). Interestingly, most of the Fulton ideas have come up again with the Financial Management Initiative.

IN BELGIUM.

A first attempt was made at the end of the sixties to improve management in government departments. As in other industrialized countries, the effect of the United States' experience with the PPBS and the

(5) D. HEALD, *op. cit.*, pp. 187-188.

(6) W. PLOWDEN, New Directions in Administrative Reform, *International Review of Administrative Sciences*, XLIX (1983), 1, pp. 97-98.

(7) A. STEVENS, *The Progress of Reform in the British Service: the Aftermath of Fulton* (Unpublished Paper, 1981), p. 14.

development of national planning made politicians and officials familiar with management by objectives and programme budgeting (8).

A working party consisting of civil servants from the Department of Finance and of researchers from several universities started in October 1967 to study how to implement a PPB system in government departments. Initially, the experience was limited to two departments (Agriculture and Public Health), but the Government decided in August 1969 to extend it to three other departments (Employment, Social Security, Economic Affairs) and to one departmental agency (Posts). Their aim was to come to a fully integrated budgeting system in all departments. However, the experiments were gradually abandoned as time went by. Each of the five departments succeeded in designing a programme structure of its activities and in bringing budgeting more straightly in line with the output of its programme, but the multiannual programming and the coordination of the PPB system at the cabinet level could never be reached (9). Here too, as we did with the PAR experience, it is interesting to look at some explanations of the failure of PPBS in Belgium. In the first place, programme budgeting requires considerably more information about the activities of the departments than is required for traditional line-item budgeting (10). Since this information must come from the departments themselves, their civil servants should at least have some insight into the usefulness and the technicalities of the reform. However the reform was conducted according to a « top-bottom » approach: a small team of top officials of the department, aided by some university researchers, designed the programmes while civil servants at lower levels regarded the whole process with suspicion. Secondly, whereas in the first years (1968-1971) the process received wide political support from ministers, other political priorities forced the Government to entrust the Department of Finance with the conduct of the reform so that it suffered later from a lack of political backing. Thirdly, PPBS is tending towards centralization in the decision making process. Officials in the spending departments as well as politicians were afraid that it would give excessive powers to the « technocrats » of the central department (11).

(8) W. BAUDRILLART and R. POINSARD, *Twenty Years of Budgetary Reform: a Tentative Stocktaking*, Brussels, IIAS, 1982, pp. 90-91.

(9) G.H. STIENLET, Het beleid volgens objectieven en het begrotingsproces, *Bulletin de Documentation du Ministère des Finances* (1981), 4, pp. 80-85.

(10) B.G. PETERS, *The Politics of Bureaucracy*, London, Longman, 1984, p. 194.

(11) W. MOESEN en V. VAN ROMPUY, *Inleiding tot de openbare financiën*, Leuven, Acco, 1980, pp. 103-104.

2. *Circumstances leading to the current reforms.*

IN THE UNITED KINGDOM.

When the Thatcher Government came into office, broadly influenced by its monetarist economic thinking, it launched a series of initiatives aiming at reducing the size of the public sector and at increasing efficiency and effectiveness in the civil service (12). With regard to the first objective, the Government established manpower targets for the departments. In 1979 a reduction of 102,000 staff was set for 1984, and a further reduction has been set for 1988. Departments have achieved their targets either by changing the scope of their work, by simplifying systems and procedures or by passing functions to « quangos » (13) or to the private sector. The Government's intention was also to limit the growth of the public sector as a whole by abandoning functions which could be better carried out by the private sector. Consequently, proposals for the denationalisation of public enterprises were put forward. Thirdly, as we pointed out previously, the Government modified the system of volume-based cash limits.

Concerning the second objective, namely that of increasing efficiency and effectiveness in the civil service, a first initiative was to provide the departments with a rational framework for achieving their efficiency and manpower targets (the Rayner scrutinies). Secondly, the Government launched the Financial Management Initiative (FMI) in 1982. Their objective here is one of improving the standards of management as a whole, not merely those relating to finance, by calling for dramatic changes in the way ministers and civil servants operate. Finally, the Government stressed the need for securing lasting improvement in the quality of civil service management. Since our concern here is to compare the initiatives taken in Belgium and the UK to improve management in government, we will focus mainly on the FMI in the following parts of this essay. Two main sources are at the root of the initiative: First, the Rayner scrutinies mentioned earlier and secondly the deliberations of the Treasury and Civil Service Select Committee whose third report — *Efficiency and Effectiveness in the Civil Service* — was published in March 1982.

In May 1979 the Prime Minister appointed on a part-time basis Sir Derek Rayner, a joint managing director of Marks and Spencer, to

(12) PEAT MARWICK, *Financial Management in the Public Sector: A Review 1979-1984*, London, Peat Marwick, 1984, pp. 4-7.

(13) *Quango* stands for quasi non-governmental organization, i.e. a non-ministerial public body.

advise her and other ministers on efficiency and effectiveness in the civil service. Sir Derek Rayner was based in the Cabinet Office, having direct access to the Prime Minister, and supported by a small unit of officials (14). Each minister in charge of a department was asked to select topics for study by a team of officials of his own department. The general aim of the scrutinies was to examine the efficiency of the public sector and reduce administrative costs (15). Rayner's approach subsumed two separate kinds of activity: first, short investigations (ninety days) of particular aspects of the work of central government — e.g. a scrutiny on arrangements for paying social security benefits —, undertaken by the officials of the affected department operating on the basis of ground rules established by Rayner; second, lasting reforms designed both to alter managerial styles and to clarify responsibilities for the management of resources. Those scrutinies were important for the FMI to become operational. For example, the study undertaken by the Department of the Environment on non-staff running costs found major deficiencies in financial control and recommended the introduction of a management information system. The FMI would take up and promote Rayner's principles of good management: requirement of information systems for ministers and top officials, incentives to be responsive to costs, delegation of responsibility down the hierarchy to line managers.

In 1981 the Treasury and Civil Service Committee undertook an enquiry in order to study the dependence of any government on the efficiency and effectiveness with which the civil service implements its policies (16). The Committee criticized the lack of goal orientation and of operational objectives, and the absence of systematic means for assessing the effectiveness and the efficiency of programmes (17). In its recommendations the Committee put forward several principles which would be embodied in the FMI. With regard to the presentation of programmes, the Committee recommended the use of a common framework of analysis for their proper management and evaluation, and for the assessment of efficiency and effectiveness. The annual Public Expenditure White Paper and the Estimates should contain more detailed information on targets and outputs at the level of the programme covered. Concerning the management of programmes, the Committee sug-

(14) R. THOMAS, *The Politics of Efficiency and Effectiveness in the British Civil Service*, *International Review of Administrative Sciences*, L (1984), 3, p. 241.

(15) N. WARNER, *Raynerism in Practice: Anatomy of a Rayner Scrutiny*, *Public Administration*, 62 (1984), pp. 7-8.

(16) Treasury and Civil Service Committee, *op. cit.*, p. IX.

(17) *Ibid.*, pp. XIX-XV.

gested that all departments should adopt the MINIS system invented by the Department of the Environment, and that line managers should be given full control over their staff and non-staff running costs with the right to substitute one type of resource for another within a budget. A systematic review of programmes should also be established by the departments in consultation with the Management and Personnel Office (MPO). Finally, the Committee insisted on the responsibility of ministers for the good management of their departments (18).

In May 1982 the Prime Minister circulated to ministers in charge of departments a working paper inviting each department to develop a programme of work for improving its financial management and to discuss it with the Treasury and MPO by the end of January 1983. This paper was subsequently published in September 1982 as an appendix to the Government's response to the enquiry of the Treasury and Civil Service Committee (19). In its White Paper the Government endorsed most of the Committee's recommendations concerning the presentation, management and review of programmes and explained the aims of its Financial Management Initiative launched in May 1982 (20). The Government expected departments to establish management information systems which, like MINIS should provide the information needed to make a proper distribution of resources in order to achieve their objectives.

IN BELGIUM.

The new coalition which emerged from the general election of November 1981 consisted of Liberals and Christian Democrats. One of the main priorities set by this centre-right Cabinet was how to make up the budget deficit. In accordance with the recommendations of the EEC Commission the new Government set itself the objective of presenting a 1982 budget with a current deficit of not more than 200,000 million BF. This objective was to be achieved by limiting government expenditure at all levels and in all sectors, by a thorough reform of the tax system without increasing the burden of direct or indirect taxation (21), and by improving management in government. The

(18) *Ibid.*, pp. XXV-XXXI.

(19) P.G. STARKEY, *The Financial Management Initiative, Management in Government*, 38 (1983), 4, p. 213.

(20) *Efficiency and Effectiveness in the Civil Service*, Government Observations on the Third Report from the Treasury and Civil Service Committee, London, HMSO, 1982, H.C. 236, Cmnd. 8616, pp. 16-17.

(21) J. SMITS, *Belgian Politics in 1982: Less Democracy for a Better Economy*, *Res Publica*, XXV (1983), 2-3, p. 183.

governmental programme agreed between the coalition partners laid down two principles for improving management in government: first, the methods for budgetary and financial management are to be modernized; second, the financial accountability of ministers and public managers should be reinforced (22).

During the parliamentary debate on the 1983 budget the Minister of the Budget explained the initiatives taken by the Government in order to improve the budgetary process. The Government first decided to modify the process of working out the budget. Major innovations were the adoption of an envelope system (23), and the creation of four budgetary « cells » (social affairs, economic affairs, education, traditional ministries). Within each of the cells, all the ministers concerned meet to allocate the scarce resources. Given that there is a fixed amount of money for each cell, increases in one area must be offset by reductions in others, but decisions remain subject to review and confirmation by the plenary cabinet and Parliament. With regard to capital expenditure, a second innovation was to work out a three-year planning of public investments. Thirdly, non-ministerial public bodies such as transport corporations, universities, scientific institutions and hospitals were required to submit reorganization plans to the Government. These plans once reviewed and approved by the Cabinet compel the bodies concerned to comply with its recommendations. Finally, the Government decided to modernize the accounting organization of the State and created therefore a task force called « Délégation générale à la réforme de la comptabilité de l'Etat — Algemeen Afvaardiging tot hervorming van de Rijkscomptabiliteit ». Although the immediate task of the new authority was to make clear why the actual expenditures in 1982 did not match the projected expenditures, it was commissioned to make proposals for a wider reform of the budgetary and accounting organization of the central government and of the dependent public bodies (24). The Minister of the Budget insisted on the fact that this reform should not be limited to the adoption of technical measures, but that it would need a revaluation of the financial and managerial functions in each department (25).

With regard to its second principle, the strengthening of the financial responsibility of ministers and public managers, the Government asked

(22) *La Libre Belgique*, 15 décembre 1981.

(23) B.G. PETERS, *op. cit.*, pp. 227-228.

(24) *Annales Parlementaires - Parlementaire Handelingen*, Chambre - Kamer, Session - Zitting 1981/1982, pp. 525-526.

(25) R. MAYSTADT, *L'assainissement du budget de l'Etat : un travail de Sisyphe ?* Charleroi, Société Royale d'économie politique, 1982, p. 12.

a working party consisting of higher civil servants to submit proposals in order to revise the regulations dealing with the financial responsibility of public managers (26).

Section II : The contents of the reforms.

Our aim in this second section is to give a summary of the contents of the reforms conceived in both countries. We will successively analyse the objectives pursued by the reforms, the features of the departments' plans to implement the reforms, the role of central units and the implications for the civil service.

IN THE UNITED KINGDOM.

1. *Objectives.*

According to the note issued by the Treasury and MPO in May 1982 the main objective of the FMI was « (...) to promote in each department an organization and a system in which managers at all levels have :

a) A clear view of their objectives ; and assess and wherever possible measure outputs or performance in relation to these objectives.

b) Well-defined responsibility for making the best use of their resources including a critical scrutiny of output and value for money.

c) The information (including particularly about costs), training and access to expert advice which they need to exercise their responsibilities effectively (27) ». Departments were required to submit plans to introduce new management information systems for ministers and top officials. The Treasury and the MPO also recommended the adoption of a new type of management accounting : whereas the financial systems in current use are generally concerned about annual cash flow only, management accounting tends, depending on the context, also to include such factors as the depreciation of fixed assets and the use of stocks, or costs which would not appear on the department's own votes such as allied services (28).

(26) *Ibid.*, p. 10.

(27) Financial Management, Note by the Treasury and MPO, *Efficiency and Effectiveness in the Civil Service*, Cmnd. 8616, p. 21.

(28) Management Accounting in Government, *Efficiency and Effectiveness in the Civil Service*, Cmnd. 8616, Annex B, pp. 29-30.

In developing their plans and designing their new systems, departments benefited from the experience already in progress in the Department of the Environment (DOE), where under the impulsion of M. Michael Heseltine, Secretary of State of the Environment, MINIS — a management information system for ministers — was introduced in 1980. MINIS is entirely organized and run by DOE officials (29). The MINIS Unit send out forms to each directorate together with guidelines and manpower budgets. It is the directorate's responsibility to complete the forms to include a summary of its organization, its overall staff numbers, the main activities and their cost, a manpower budget and details (if applicable) about non-ministerial public bodies. This summary is broken down for each functional task within the directorate. Each task is costed, being assigned a priority rating, and given a performance measure (30). The collection of data is followed by discussions first between the permanent secretary and each directorate, and then between the secretary of state, the relevant ministers and senior officials of the directorate. During these discussions, all aspects of the directorate's return may be reviewed; then, action statements are prepared and sent in draft to the trade unions, and returned with their comments to the secretary of state. The approved action statements represent the plans for the coming financial year (31).

The systems designed by the other departments were developed on a similar base. The plans produced by departments were summarized in two successive White Papers (Cmnd. 9058 and 9297) (32).

2. Common features of the departments' plans.

The following points were considered by the departments when elaborating their plans.

Programme expenditure. The Initiative tends not just to cover running costs but also programme expenditure. This needs to clarify the relationships between departments and sponsored bodies (33). Even if the prime responsibility for executing programmes lies with the outside body concerned, planning arrangements have to be made to ensure that the body's objectives are consistent with ministers' objectives (34).

(29) A. LIKIERMAN, *Management Information for Ministers: the MINIS System* in the Department of the Environment, *Public Administration*, 60 (1982), pp. 130-133.

(30) See appendix I.

(31) See appendix 2.

(32) *Financial Management in Government Departments*, London, HMSO, 1983, Cmnd 9058, *Progress in Financial Management in Government Departments*, London, HMSO, 1984, Cmnd. 9297.

(33) PEAT MARWICK, *op. cit.*, p. 24.

(34) *Financial Management in Government Departments*, *op. cit.*, p. 10.

Stronger line management and delegated budgetary control. As was demonstrated with MINIS, the plans are generally directed towards dividing departments' work into appropriate blocks and into cost centres. Each manager is accountable for the management of the costs within his control and for the results he achieves (35).

Link with the Public Expenditure Survey (PES) and the Supply Estimates. The FMI does not require replacement of the main existing resource planning, control and monitoring processes. Improved information analysis and review systems appear rather to contribute both to short-term financial planning (Estimates) and to longer-term planning (remainder of the PES period). From their experience in departments the Financial Management Unit suggested the adoption of a continuous planning cycle in three stages: « a) a strategic process in which departmental Ministers and top management take a broad look at their priorities in the medium term: (...) b) this is followed by the preparation of a medium-term plan which, when approved by top management and Ministers, constitutes the departmental PES submission. This process is informed and enhanced by improved information on the objectives and targets for major blocks of expenditure (...) c) finally, the preparation of an operational plan for the year ahead which is closely related to the annual estimates process. This plan is particularly concerned with the disposition of internal manpower and administrative resources to which the new and enhanced high level management activity review systems (on the lines of MINIS) will make an increasing contribution » (36).

3. *The role of the Treasury-MPO Financial Management Unit (FMU).*

In the summer of 1982 a small MPO-Treasury Unit was created to help departments prepare their plans in response to the FMI. Since it was set up six civil servants and eight outside consultants have worked in the Unit, some of them for short periods on particular projects and some on a part-time basis. The first task of the FMU was to work with a large number of departments in preparing their plans for improving financial management. Its second task has been to help departments implement their plans by contributing to specific projects in departments or by sponsoring exchanges of experience and views amongst a number of departments on issues and problems of common concern to them. The Unit has a rather unusual status: on the one

(35) *Ibid.*, p. 8.

(36) *Report by the MPO/Treasury Financial Management Unit*, London, MPO/Treasury, 1983, pp. 28-29.

hand it is an instrument of the MPO and Treasury to help them promote the FMI. On the other hand the FMU does not impose itself upon departments, but works in them only where requested and under the direction of the top management of the department (37).

4. *Implications for the civil service.*

The introduction of management information systems has implications for the duties of the Principal Finance Officer (PFO) and the Principal Establishments Officer (PEO). On the one hand they lose a part of their responsibilities which is transferred to line managers. On the other hand they have an increased advisory role in the development of the new management systems. They have the primary responsibility for developing the new and strengthening existing information analysis and review systems and for assisting line managers to operate them. They also expand their role in support of top management in the critical scrutiny of proposals for expenditure from line managers and in considering alternative options (38).

The FMI has important implications on staff management. Crucial to the success of the Initiative is the appointment of the right people to the posts of PFO and PEO and to other posts which involve increased responsibilities for financial management. They need appropriate training and experience, and the succession plans drawn up by each department has to pay particular attention to these posts (39). The emphasis laid on training in financial management is translated into the initiatives taken by the Civil Service College (CSC), departments and external bodies: the College introduced the Senior Finance Course in 1982-1983, now mandatory for those appointed to be PFO (40). In addition to that, the CSC has organized a series of seminars to bring together senior staff with responsibilities for administrative and/or programme expenditure. To meet demand quickly, a number of courses in internal audit have been set up by outside bodies in conjunction with the CSC. Finally, the departments themselves provide most of the necessary training, concentrating on the application of financial management skills to departmental systems (41).

(37) A.W. RUSSELL, The Financial Management Unit of the Cabinet Office (MPO) and the Treasury, *Management in Government*, 39 (1984), 2, pp. 146-149.

(38) *Report by the MPO/Treasury Financial Management Unit*, op. cit., p. 30.

(39) Financial Management: Note by the Treasury and MPO, op. cit., p. 26.

(40) M.S. LEVITT, Financial Management Training at the Civil Service College, *Management in Government*, 38 (1983), 4, p. 288.

(41) *Financial Management in Government Departments*, op. cit., pp. 12-13.

IN BELGIUM.

1. *Objectives.*

The Government has pursued essentially three objectives with regard to the reform of the budgetary and accounting process of the State.

They first aimed at modifying the way in which budget drafts are presented and approved by Parliament. A joint commission of members of the House of Representatives and of the Senate has been set up to study the proposals submitted by the Minister of the Budget Mr. P. Maystadt. The procedures in force are considered to be heavy, slow and ineffective because each departmental budget of expenses and the budget of receipts for the coming year have to be approved during the autumn session by both Houses of Parliament. In fact budgets are adopted when most of the credits are already used up so that parliamentary scrutiny is totally ineffective. The Government suggested therefore that Parliament would vote only for the budget of expenses as a whole, together with the budget of receipts, before the 30th of November, and that afterwards the departmental budgets would be approved by royal decree and passed on to Parliament (42). The reorganization of the parliamentary procedures is closely linked to the Government's second objective, the reform of line-item budgeting by programme budgeting.

The Government thought that there was a need for a more rational approach to the problems of allocating resources: instead of the actual system in which resources are allocated according to an economic classification of inputs, the Government wanted to come gradually to a system in which resources are allocated to programmes managed by the directorates of each department. The intention in the long run, as with the British reform, is to promote an organization in which officials in departments have a clear view of their objectives and measure wherever possible the performance of programmes. The DG has been designated to take charge of this second project together with the Ministry of Finance.

The third objective of the Government has been to revise the accounting system of the State. As we noted in the first chapter, the Government asked the DG to investigate the functioning of the system in use. One of the major deficiencies discovered by the DG was the gap between budget estimates and actual expenses, and more precisely between the

(42) *Les finances publiques belges*, Congrès des Economistes belges de langue française, Commission 5, Charleroi, CIFOP, 1984, p. 39

orders to pay and the actual payments. The DG explained these deficiencies by the fact among others, that in a period of fiscal restraint, departments had to reduce severely their budget expenses and tried to hide some expenses by all sorts of devices (e.g. by not taking them up in their estimates or by creating special funds which do not enter in the State accounting system). Fundamental for the DG is that all these additional expenses are included in the budget drafts and booked in the State's accounting. This enhances the transparency of the accounting system and avoids cash flow problems to the Directorate of the Treasury (43).

Only the second project — the development of programme budgeting — has entered into its implementation stage. The parliamentary commission charged with the study of the Government's proposals to reorganize the parliamentary procedures for approving the budget has interrupted its investigations for more than a year. Concerning the third project — the modernization of the accountancy of the State — the results of the preliminary investigations have been submitted to the Council of Ministers, but the Government hasn't yet taken any decision on the future steps of the reform (44).

2. The departments' plans to adopt a programme budget.

The aim of the Government is to introduce gradually a system of programme budgeting in which the directorates in each department have a clearer perception of the costs of their activities. A first step has been to design a programme structure of all the activities of each department (45). In fact departments have generally maintained their current subdivision into directorates, and the latter have been required to reorder their activities into programmes. Each directorate has subdivided its activities into a maintenance programme consisting of activities and resources which cannot be allocated to one programme of the directorate, and several policy programmes. The Council of Ministers approved the programme structures of all the departments in February 1985. A second stage of the reform has been to group the individual expenditure items relating to one programme, items which until now had been classified according to an economic code. Each directorate has now a clear assessment of its resources both in manpower and in terms of money. The Council of Ministers decided in March 1985 to translate

(43) *Ibid.*, p. 38.

(44) Ministère des Finances, *Quatrième rapport de la Délégation générale à la réforme de la comptabilité de l'Etat*, Bruxelles, 1985, p. 31.

(45) *Ibid.*, pp. 5-7.

this new framework into the budgetary forms submitted to Parliament for the 1986 budget. Although the Government has to wait for a decision of Parliament — following the recommendations of its Joint Commission — to modify the parliamentary procedures and the forms in which budgets are approved, they will nonetheless annex the new framework to the current presentation of budget drafts.

The reform in progress will not be limited to a process of reallocation of expenditure items. Further steps will be to assign objectives to each directorate and to each programme, and wherever possible to measure the performance of programmes against their targets, and to make officials at all levels more cost-conscious (46).

3. *The role of the Délégation générale. Algemeen Afvaardiging (DG).*

This new authority was created by royal decree in November 1982 for an initial period of two years and reconducted for another period of two years in 1984 (47). The small team set up by the General Delegate Mr. Hebette, a top official of the Ministry of Finance, counts civil servants coming from the Ministry of Finance, one official of the Ministry of Defence and two university researchers. Their first task has been to undertake preliminary studies concerning both the introduction of programme budgeting and the modernization of the accounting system of the State, and to submit concrete proposals to the Council of Ministers. Their second task has been to coordinate the implementation of the reforms. In order to maintain a close link between the DG and the departments, a coordinator of the projects has been appointed in each department. The DG has also issued guidelines to the departments to help them implement the reforms, and has organized briefing sessions and seminars for the coordinators and the secretary generals of the departments.

4. *Implications for the civil service.*

In contrast with the British FMI, the Belgian reforms haven't until now had any implication for the civil service. Furthermore, the Civil Service Department has not been associated with the Department of Finance and the DG in the conduct of the reforms.

A major innovation proposed by the DG is the creation in each department of a post of budgetary analyst. The job should be assigned

(46) Ministère des Finances, *Annexe au cinquième rapport de la Délégation générale à la réforme de la comptabilité de l'Etat*, Note 19, Bruxelles, 1985, p. 2.

(47) Arrêté royal n° 106 du 23 novembre 1982 créant la Délégation générale à la réforme de la comptabilité de l'Etat.

to a top official with broad knowledge in accounting and public management. He would be responsible at the departmental level for the overall coordination of the budgetary process. He would among other things have to analyse the proposals for expenditure in regard to the objectives of the department, allocate the funds between the directorates and the programmes, and control a posteriori the consumption of credits. He would also assist the department in developing new information systems and promote the use of cost-benefit analysis for evaluating new programmes (48).

Section III : Value and obstacles to the reform.

In this third section we will first look at the value of the reforms in both countries : how do these reforms improve management in government and how far do they provide an answer to the problem of efficiency and effectiveness. Then we will discuss the obstacles to the realization of the reforms. Since resistance to change comes generally from those in charge of implementation, we will try to grasp how ministers and civil servants react to such reforms.

A. THE VALUE OF THE REFORMS.

1. *Better information for better control.*

Both the FMI in Britain and the budgetary reform in Belgium aim at providing an improved grip on what government is involved in. In his book *Managing the Civil Service* J. Garrett listed the requirements for an effective control system : « (...) first, a strategic plan which expresses policy decisions about the allocation of resources in, and the results that are required from, the enterprise as a whole and its major managerial sub-units ; secondly, information so organized that the disposition of resources can be expressed as budgets and standards and subsequent performance can be measured against them ; thirdly, arrangements which establish the accountability of managers for results » (49). It is clear that the FMI in Britain tends to satisfy these three conditions : information is systematically organized so as to help ministers take decisions with reference to the cost and the output of the department's policies, and so as to facilitate the allocation of staff and

(48) Ministère des Finances, *Quatrième rapport de la DG*, op. cit., pp. 29-30.

(49) J. GARRETT, *Managing the Civil Service*, London, Heinemann, 1980, p. III.

financial resources. Dividing departments' work into appropriate blocks and into cost centres within each block, as well as increasing the responsibility of line managers establish the accountability of managers for results.

The Belgian budgetary reform is more modest in its immediate objectives and results. Although their aim is, in the long run, also to come to an effective control system of public expenditure, the Belgian reformers have opted for a step-by-step strategy in which the first stage has been to set up for each department a programme structure and to allocate resources to (the programmes of) the directorates within each department. Next steps will be to assign objectives to each directorate and to provide information about outputs. For the budget drafts 1986 departments have already been required to enumerate the assignments and the policy programmes of each directorate, to estimate the resources in money and manpower for each programme, and to comment on the aims to be pursued as well as on the other means available to the departments (50).

2. *Delegation of responsibility.*

It is important to note that better information is on itself of no value unless it is used and used properly. As A. Gray and B. Jenkins asserted about the state of policy analysis and evaluation in British Government, « (...) organizing does not of itself ensure implementation. It is clear that reviews need their own internal clout in order for them to be carried out *and* implemented. It is too easy for the results of analysis to become bugged down in the decision making structure ; (...) » (51). There need to be incentives in order to stimulate those who are in charge of implementation. An important incentive may be the devolution of authority and responsibility for efficient and effective management to cost centre managers. They feel less alienated as their responsibility is commensurate with their ability. Crucial for the line manager is the responsibility in dealing with money, manpower and equipment, and the possibility to substitute one for another. As J. Garrett observed as far as Britain is concerned, the centralized system of establishments control (i.e. control for manpower and equipment) and financial control in the civil service suffers from negativism : it is control by limitation of increase, by minute scrutiny of cases and foray, rather

(50) Ministère des Finances, *Annexe au cinquième rapport de la DG*, op. cit., p. Q-12.

(51) A. GRAY and B. JENKINS, *Policy Analysis and Evaluation in British Government*, London, RIPA, 1983, p. 15.

than control by the continuing analysis of costs and benefits, fitted into a systematic review of the relative priorities and continuing justification of departmental activities and thus of the staff and money needed (52). The FMI saw in the development of management information systems in each department the opportunity for reassessing the importance of accountable management and for pushing down budgeting responsibilities. With the help of the FMU, departments have undertaken projects to implement new systems of decentralized budgetary control (53). The first results seem satisfactory. For example in the Department of Employment the pilot studies initiated in 1983-1984 showed that the process of constructing and operating budgets had stimulated managers to consider ways of achieving greater efficiency and effectiveness (54).

In Belgium the budgetary process suffers also from centralism and negativism (55), not only because of the procedures in force which are very similar to those in the UK, but also due to the fact that managers at all levels have no grip on their resources. The value of the new reform lies in its aim of clarification. Each directorate within the department has now better knowledge than ever before of what its policies may cost in manpower and in money (56). It is hoped that in the future the responsibility in terms of money, manpower and equipment will be delegated to line managers, and that they will have the opportunity, as in Britain, within the limits of their budget to substitute one for another.

3. *Measuring efficiency and effectiveness.*

If in industry it is often possible to define constraints fairly clearly in financial terms and to measure results unambiguously in terms of profitability and growth, this is much more difficult in the public sector where many qualitative aspects of government policies do not lend themselves easily to a quantitative assessment (57). Where quantification of some kind is however feasible, a common practice has been to develop and use performance indicators to measure achievement. In Britain,

(52) J. GARRETT, *op. cit.*, p. 120.

(53) *Progress in Financial Management in Government Departments*, London, HMSO, 1984, Cmnd. 9297, Appendix 2, pp. 118-124.

(54) *Ibid.*, pp. 36-37.

(55) M. TOURNEMENNE, *Les budgets de l'Etat, des Régions et des Communautés*, Bruxelles, CRISP, 1984, p. 22.

(56) Ministère des Finances, *Annexe au deuxième rapport de la Délégation générale à la réforme de la comptabilité de l'Etat*, Note 4, Bruxelles, 1983, p. C-8/9.

(57) Treasury and Civil Service Committee, *op. cit.*, p. XXVI.

efforts have been made to include more information about performance in the Public Expenditure White Paper and in the Supply Estimates since 1983 (58), and the development of new information systems by departments will support this trend.

Measuring the effectiveness of government programmes — i.e. the level up to which they achieve their objectives — is more complicated. It involves not only determining which indicators are relevant but also whether there is any causal relationship between the policy pursued and subsequent events (59). It is therefore crucial that the objectives be clearly established. In practice few results have been achieved. In Belgium, departments are not required to do more than listing the broad missions they pursue; nowhere is there any link between objectives and outturns. In Britain, more emphasis has been laid on improving efficiency, preferably by reducing costs, rather than on improving the quality of government (60). Inherent to the problem of defining objectives is the fact that collective needs and wants are multiple, value charged, and sometimes inconsistent (61).

B. OBSTACLES TO THE REFORMS.

1. *Ministers and politicians.*

To what extent these reforms have been favourably accepted by ministers — and generally speaking by the political power — remains questionable. In Britain, the first reaction of several ministers and top civil servants was to assert that their departments were already doing what MINIS offered (62). Hence, the generalization of FMI needed the Prime Minister's backing to be accepted. For ministers, the preoccupation for efficiency and better management may be only one of their objectives, and often, not their top political priority. Other factors such as compatibility with the ideology of government, the attitude of important pressure groups, acceptability to government backbenchers, etc... are perfectly proper considerations to take into account (63). However,

(58) Treasury and Civil Service Committee, *Financial Documents and Budget Papers*, London, HMSO, 1985, Session 1984-1985, H.C. 323, Appendix I, pp. X-XI.

(59) K.J. SHARP, Evaluating « Value for Money », *Management in Government*, 38 (1983), 4, pp. 254-255.

(60) W. FLOWDEN, *op. cit.*, p. 101.

(61) G.H. STIENLET, *op. cit.*, p. 114.

(62) A. LIKIERMAN, *op. cit.*, p. 135.

(63) G.K. FRY, The Development of the Thatcher Government's « Grand Strategy » for the Civil Service: A Public Policy Perspective, *Public Administration*, 62 (1984), pp. 333-334.

the way in which the FMI has been introduced — Prime Minister's commitment, much political backing, publicity given to the reform — has affected ministerial responsibility in emphasizing its managerial duties. Although the new management information systems give the minister more grip on what is going on in his department, he may be less willing to accept limitations imposed by the delegation of responsibility. As R. Brown and D. Steel have pointed out, « (...) Political factors have a major impact upon the nature of management in the civil service. The fact that ultimately the Minister is answerable to Parliament for everything that is done in his department makes it difficult to delegate responsibility to subordinates in the same way as happens in most other large organizations » (64).

Much of what has been said about Britain could also apply to the reaction of Belgian ministers and politicians, but because of its more limited scope, the reform hasn't had until now to face much resistance. The proposals from the DG which have already been submitted to the Council of Ministers, have all been approved without any difficulty. The DG has taken care to present the reform in a favourable light by stressing its « technical » advantages (65), and by opting for a process of step-by-step implementation. The first step which consisted of setting up a programme structure and of allocating resources between the directorates of each department was not likely to cause much political trouble. It will be the government's task after the general election of October 85 to decide whether it goes on with the reform. If so, it will then have to implement proposals which are more politically charged such as the delegation of extended responsibility within the department. It is anyhow our feeling that the involvement of the minister, through his ministerial « cabinet », in nearly every decision and the constant arbitration process between coalition partners of the cabinet, would prevent the transfer of more responsibility to line managers at lower levels in the hierarchy.

2. *Civil servants.*

Whereas in Belgium the current reforms have had no major implication on the work or the status of the civil servants, in Britain on the contrary new personnel policies have been associated with the launching of the FMI. In addition to training in financial management, the Govern-

(64) R.G.S. BROWN and D.R. STEEL, *The Administrative Process in Britain*, London, Methuen, 1979, p. 296.

(65) Ministère des Finances, *Annexe au deuxième rapport de la DG, op. cit.*, p. C-7/10.

ment decided in January 1984 to extend the open structure from the top three to the top six grades of the civil service ; in April 1985 they started with an experimental bonus scheme for good performance to be introduced for staff at the third to the seventh grade. They also asked departments to clarify their posting policies and succession planning arrangements (66). All these measures while stressing the need for more flexibility and efficiency within the service have caused some concern among officials and their unions. The FMI has suffered from its guilt by association with the expenditure-cutting policies of the present Government. Mrs. Thatcher's intention to reach her political target of reducing civil service manpower numbers and costs has tended to lower staff morale, a situation which could lead, eventually, to reduced efficiency (67). Delegation of authority to line managers has been criticized by the trade unions. They fear that strong line management would weaken the system of centralized staff relations, and that in overdelegating personnel management work to line management, particularly in the current climate of pressure on output and targets, personnel management would be accorded a low priority because pressure on resources would prevent proper time and effort being given to regular staff appraisal and career development (68).

However, the FMI is also considered in a favourable light. Undoubtedly, the initiative has been taken seriously in a large number of departments as the evidence given by the departments' reports in the two White Papers (Cmnd. 9058 and 9297) demonstrated. J. Bourn, a Deputy Secretary at the Northern Ireland Office, observed in a recent lecture (69) that the FMI has offered new prospects for the civil service. First, the reform offers an opportunity for the unifying of purposes throughout the department and for dispelling ignorance and confusion by establishing clear means of connecting senior, middle and junior management in the determination of what policies are to be and how they are to be carried out. Secondly, at the heart of this approach is a concentration of what he called « simultaneous loose-tight control », i.e. a tight control of a few variables covering key result areas and flexibility for the rest. This provides the opportunity for a wide measure of autonomy and so the encouragement of initiative and simplicity. Thirdly,

(66) J.B. BOURN, *Decentralization in Management-Prospects and Opportunities*, London, 1985, pp. 5-7.

(67) R. THOMAS, *op. cit.*, p. 249.

(68) Sir J. CASSELS, *Review of Personnel Work in the Civil Service : Report to the Prime Minister*, London, HMSO, 1983, Annex D : Council of Civil Service Unions-Note on Personnel Management Review, pp. 58-59.

(69) J.B. BOURN, *op. cit.*, pp. 12-14.

in departments where there is a close contact with the public, the Initiative provides opportunities for staff to influence the style and organization of their own work and to provide a service to the particular public they deal with.

Section IV : **Concluding remarks on administrative reform in Belgium and in the United Kingdom.**

Drawing a lesson from such reforms, limited in scope and in the time, may seem to be presumptuous. It is true that trying to explain why an administrative reform either succeeds or fails is an immense task. Our aim here is only to discuss some critical factors which we came across while elaborating the preceding sections. We think they play an important role either in the success or in the failure of administrative reforms such as those undertaken by the Belgian and the British governments.

1. A need for evaluation.

The initiatives of both governments have come at a time when there is a real need for improving efficiency and effectiveness in the public sector. Such questions as « Can better value for money be obtained by switching resources between programmes ? » or « Is it possible to achieve the same output with fewer inputs ? » become crucial when resources are scarce and public expenditure has to be severely reduced (70). Both countries were faced with the same problem : a neglect of evaluation within government departments because of a lack of information on objectives and costs. In contrast with the period during which PAR in Britain and PPBS in Belgium were introduced, resources are no longer abundant so that ministers as well as civil servants are more aware than ever before of the necessity to produce « more and better » with fewer resources.

2. Political commitment.

Even though politicians and civil servants agree on the diagnosis that something must be done in order to improve management in government, their minds often tend towards what L. Metcalfe and S. Richards have called a dysbelief system which acts as a psychological defence against

(70) D. HEALD, *op. cit.*, p. 186.

Ministère des Finances, *Annexe au deuxième rapport de la DG, op. cit.*, p. A-1/2.

proposals or events which threaten the stability of the organization. Evidence of this are the extreme scepticism about proposals for alternative forms of organization, or the belief that reforms usually fail or are essentially short-lived (71). In his book *L'administration de la Belgique*, A. Molitor, a former higher civil servant and Professor in Public Administration, observed that politicians and civil servants in Belgium have not been sufficiently open to new methods of management, a fact which could partly explain the failure of the PPBS experience (72).

The British experience of FMI has shown that a strong political commitment from the Prime Minister was needed in order to overcome the resistance or the indifference of ministers and civil servants. This was a major contrast with the Fulton and the PAR reforms where the political support was never continuously sustained and the reforms left for implementation to the Service. The FMI has received immense personal support from the Prime Minister and sustained pressure from the centre, principally from the FMU (73). The current reform in Belgium on the other hand has been pushed through rather « smoothly », perhaps because of its limited scope. It has been accepted by ministers and civil servants since it did not bring along a radical change in the way departments are managed.

3. *Publicity.*

J. Garrett and D. Heald claimed that PAR failed because of Whitehall's greatest defence mechanism, that of official secrecy (74). Since PARs were never published, their results and recommendations were never implemented. The Rayner scrutinies on the other hand have always been made public, with the consequence that ministers have been pressed to commit themselves to a particular course of action, while those who perceive themselves as threatened by the results of the reviews have had less opportunity to impede the process in progress (75). The FMI has also received a firm public commitment with three White Papers in which the Government set out their objectives. The reform has been widely discussed in the House of Commons, and has been the subject of several publications (books, articles, etc...).

(71) L. METCALFE and S. RICHARDS, *The Impact of the Efficiency Strategy : Political Clout or Cultural Change ?* *Public Administration*, 62 (1984), pp. 448-449.

(72) A. MOLITOR, *L'Administration de la Belgique*, Bruxelles, CRISP, 1974, pp. 116-117.

(73) PEAT MARWICK, *op. cit.*, p. 27.

(74) D. HEALD, *op. cit.*, p. 187 ; J. GARRETT, *op. cit.*, p. 101.

(75) N. WARNER, *op. cit.*, p. 21.

In Belgium the reforms have not received much publicity. The Government's proposals were not kept secret — the DG has distributed its reports among all members of Parliament — but the strategy seems to have been to improve the working of government « without making too much noise » so as not to frighten those who would set in motion defence mechanisms against radical reforms.

4. *Commitment to management.*

More than the British, Belgian politicians and civil servants have a minor interest in matters of public management. First, because Belgium is a country where administrative law plays a dominant role in the conduct of the service. Efficiency and effectiveness are less important than regularity and legal control; reformers, incidentally, have often been trapped into the complexity of our administrative regulations and procedures. Secondly, the Belgian Civil Service is not filled as in France with « high-flyers » and technocrats in the know of the latest management techniques. Although there is an increasing proportion of university graduates in the service, the majority of officials is neither sensitive nor trained to face problems of management. The example of the British FMI, where training in financial management has been organized on a very large scale, has demonstrated that more than satisfactory results can be obtained on condition that people are well informed about the merits of these reforms. Thirdly, there is the conflict between empiricism and rationality. According to A. Molitor, Belgians have a strong attachment to empiricism and individualism which could partly explain their reluctance to management techniques (76). Also, economic rationality does not always fit with the necessities of the current political situation, especially in Belgium where cabinets are made up of several parties. There is a permanent process of bargaining within the cabinet. Decisions are usually the result of a compromise solution. Even if one party has a strong commitment to better management, the other(s) may wish to bargain their support over the project so that eventually the economy of it is severely reduced. We do not mean that such a process is not operating in British cabinets; we do think however that in a two-party political system it is far more easier to convince or to gain the support of cabinet colleagues than in a multi-party system as in Belgium, and that this is an additional obstacle to the realization of fundamental reforms such as the introduction of management techniques in government.

(76) A. MOLITOR, *op. cit.*, pp. 112-113.

5. *Radical approach versus gradual improvements.*

The Belgian Government learnt their lesson from the PPBS experience where a radical reform imported from the United States had been imposed on a completely different administrative system. The obstacles to the reform had been underestimated and the experience failed. The Government have now chosen a more modest approach hoping that far ranging results will be obtained in the long run. But the political instability inherent to coalition cabinets could endanger the realization of this prospect.

Mrs. Thatcher preferred for the FMI a radical process combined with much political backing and publicity. But there is a risk both among officials and at the political level that the pressure which has sustained the FMI would not be held. Some argue that it is a question of persons. Sir J. Hoskyns, a former adviser to the Prime Minister, asserts that the civil service has not enough experience of management to provide the leadership needed for such an initiative. Similarly, the background of politicians and the workload of ministers prevent them from doing so either. He concludes that more outsiders should be brought into government (77). Others argue that it is more a matter of culture. L. Metcalfe and S. Richards are of opinion that if the FMI is to be pursued, it needs more than a strong political support. It implies changes in political culture and institutions. For example, a redefinition of the doctrine of ministerial responsibility is necessary to have it reconciled with the delegation of authority to public managers (78).

Conclusion.

We would like to summarize in conclusion the main points of convergence and divergence between the approaches followed by the governments of Belgium and the United Kingdom.

Similar in both countries is the acknowledgment of the need to reduce severely public expenditure by — among other things — improving efficiency and effectiveness in government. Similar too is the influence — especially in Britain — of management ideas in use in the private sector. The appointment of Sir Derek Rayner as adviser on efficiency and the involvement of private audit firms in the FMI display this influence on the British Government. In Belgium that effect is

(77) PEAT MARWICK, *op. cit.*, p. 27.

(78) L. METCALFE and S. RICHARDS, *op. cit.*, p. 453.

also evident, although the private sector has not been associated to the realization of the reforms. Thirdly, similar is also the institutional framework in charge of the implementation of the reforms. Departments themselves have the primary responsibility for implementing them, but they are aided by a central unit which is closely linked to the Department of Finance in Belgium, and to the Cabinet Office and the Treasury in Britain.

A first point of divergence concerns the contents of the reforms. In Britain the Government aims at developing a radical reform which imposes dramatic changes in the way departments are administered. The Belgians on the other hand started with a limited « technical » reform — introducing a somewhat simplified type of programme budgeting — but they intend to come to more radical changes in the long run. Secondly, this difference is translated into the methods used to realize the reforms. Whereas in Britain the reforms have been pushed through with much political support and publicity, the Belgian reformers have opted for a strategy of gradual improvements.

It is too early to assess the results of these reforms, because the implementation process is still going on in both countries. Moreover, in Belgium several proposals — concerning the reorganization of the State accountancy e.g. — have not even reached the implementation stage. There is also a potential danger that these reforms will not be sufficiently entrenched to survive a change of government.

Summary: Management Reforms in the Belgian and the British Governments.

This comparative study of management reforms in the United Kingdom and in Belgium between 1982 and 1985, focuses on the incentives to these reforms, on the objectives pursued by the governments of both countries in undertaking them and on the results which have been already obtained.

The need to reduce severely public expenditure by improving efficiency and effectiveness in government is recognized in both countries, but the governments diverge on the contents of the reforms and on the methods used to realize them. The British opted for a radical reform conducted with much political backing, while the Belgians preferred to apply a strategy of gradual improvements of the budgetary process.

APPENDIX I

MINIS : Information required for each function or task

Reference number of function or task (and whether new)
Description of function or task
Rating of importance from I (low) to 4 (high), function code showing type of activity and whether statutory or function arising from legislation
Retrospective period actual costs
Reference to Supply Estimates and Votes
Performance assessment for the retrospective period
Planned performance for the first planned performance period
Planned performance for the second planned performance period

Source : A. LIKIERMAN, « Management Information Systems for Ministers : The MINIS System in the Department of the Environment », *Public Administration* 60, No 2 (1982) : 132.

APPENDIX II

A « typical » MINIS round

Retrospective period

September

Forms sent out to directorates together with guidelines and manpower budgets

Prospective period 1

October to November - December

Forms completed by directorates
Returns considered by MINIS unit and « debugged »

January to March

1. Meetings between Perm. Sec. and directorates followed (usually) by
2. Meetings between Sec. of State, relevant ministers, Perm. Sec. and directorates
3. Preparation of action statements
4. Consultation with trade unions

Prospective period 2

April or later

Publication of MINIS documents and approval of action statements by Sec. of State

Source : A. LIKIERMAN, p. 132.

Abbreviations

CSC	Civil Service College
DG	Délégation générale à la réforme de la comptabilité de l'Etat Algemene Afvaardiging tot Hervorming van de Rijkscomptabiliteit
FMI	Financial Management Initiative
FMU	Financial Management Unit
MINIS	Management Information System for Ministers
MPO	Management and Personnel Office
PAR	Programme Analysis and Review
PES	Public Expenditure Survey
PEO	Principal Establishments Officer
PFO	Principal Finance Officer
PPBS	Planning Programming Budgeting System

