MARKET TESTING AND CONTRACTING-OUT OF GOVERNMENT CORPORATE SERVICES

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Abstract: The objective of this study is to identify specific issues considered to be major implementation obstacles by managers faced with the policy decision to shift services to the private sector. The shifting (contracting-out) of corporate services in a large government organisation is used as a case study to identify issues impacting on management decision-making in the contracting-out process. Matters such as the organisational approach to determination of service costs and changes to the stock of organisational knowledge are considered. Important findings include that an unusual and possibly unique integrated model for contracting-out was used; and, that managers adopted an avoidable-cost approach in contracting-out decisions.

Keywords: Contracting-out; Government; Integrated model
1. Introduction

The power to furnish information in the context of contracting-out decisions is unprecedented for many accountants working in the public sector (Broadbent 1999). It can lead to higher risks in that managers will have to rely upon the information collated by accountants and others to justify their decisions. This suggests a heavy reliance on the accounting information system not only to provide information because of mandated financial reporting requirements, but also to be an integral part when evaluating amongst alternative decisions and, in relation to contracting-out, the choice of appropriate service providers. Government organisations have been frequently criticised for the lack of sophistication of their accounting information systems. Traditional reasons for this situation tend to be related to the absence of the profit motive (Guthrie 1998): governments have not traditionally been regarded as competitive profit-orientated enterprises. Instead, government records and reports have been entity-orientated, and focused on funding received by particular government entities.

As Littleton (1953, p.122) suggested, the financial reports of government have satisfied the need for '…special kinds of control information for administrative and legislative use'. Historically, Australian governments' legislative requirements have specified the cash system of accounting and reporting. A cash system of reporting deals with transactions based on cash movements. Compliance with parliamentary appropriations relies on the cash basis of accounting; and, until the introduction of the Uniform Presentation Framework (UPF) in Australia in 1991, government budgetary procedures utilised the cash basis of accounting. Barton (1999) criticised the cash system of government accounting when he asserted that:

the cash-based system of accounting, the result of 200 years tradition in government, had enormous in-built limitations because it did not cover capital consumption which meant that in the past the government had no measure of the funds invested in its vast holdings of assets.

Presenting financial reports on an accrual rather than a cash-basis of accounting is considered in some quarters to provide more useful information to users of government financial reports. For instance, it has been suggested that relative to cash measures, accrual accounting measures provide parliamentarians, taxpayers and others with more comprehensive information of how a government's resources have been allocated, thereby enhancing governments' fiscal transparency and accountability (Commonwealth Department of the
Treasury 2000). For example, the method tends to increase the focus upon the management of assets. Therefore, if accrual accounting principles are used to evaluate the financial accountability and performance of government entities, it is argued that those entities using accrual accounting are likely to become more accountable for the changing values in the stock of assets comprising the national wealth relative to the resources from which that wealth is derived. The shift within the Australian public sector from cash to accrual reporting represents a major development in government financial reporting (Commonwealth Department of the Treasury 2000). Broadbent and Guthrie (1992) described this paradigm shift as new accounting and associated it with a move in government towards managerialism as defined by Weller and Lewis (1989). Managerialism according to Broadbent and Guthrie is based on a fundamental view that the market provides a better means of organising government than does the traditional approach. Hopwood (1984) associated the use of accrual accounting with government decisions to induce efficiencies into public institutions. Others have asserted that benefits flowing from the use of accrual accounting include the extension of accountability by disclosing the full cost of services provided by government and assisting the understanding of government liabilities and assets (Barrett 2001; Li 2003).

Controversy and debate as to the relevance of the accrual method of accounting for government reporting purposes is not a recent phenomenon. For instance, as long ago as 1931, Scott cautioned about the possibilities of welfare or other policy distortions that may be caused by the inappropriate application of accrual accounting outside competitive markets. More recently, Aiken and McCrae (1992) warned that because of its association with the notion of accountability for the full cost of operations, accrual accounting may lead to funds distributions which are unintended by parliamentarians. Mellor (1996), on the other hand, suggested that disclosure of the full cost of government programmes and activities assists in the better management of all resources under the control of government departments relative to the traditional cash-based reporting regime. He suggested that the major reforms experienced in New Zealand and the Australian State of NSW across the 1980s and 1990s would support the proposition that accrual reporting is necessary and appropriate. He argued that accrual accounting at both the whole-of-government and individual agency level provides more comprehensive information on the total costs of government programs and activities and a more complete picture of government finances. While general government agencies may not be motivated by a bottom-line result that is closely akin to private sector profit, some other government business enterprises are. Aiken and McCrae
acknowledged that accrual-based financial measures, need not be contested where their use is confined to genuine government businesses that compete directly with similar private institutions. However, where the selection of accounting principles is manipulative, for instance, as a 'vehicle for increasing indirect forms of taxation, some of which may then be syphoned to treasury coffers' (Aiken and Capitanio 1995, p.564) then such selection would be inappropriate. What is clear is that accrual-based accounting information is not a generic, value-free, commodity. It is established to meet the specific needs of the organisation and its quality not only depends on the technical accuracy of accounting numbers, but also on the use of professional and informed judgement in the application of those numbers. Yet, as the debate above implies research in to whether and how, accounting information is used in a government management setting is underdeveloped (Lapsley 2000).

A lack of financial training of managers can lead to scepticism when they are confronted with elaborate and sometimes convoluted accounting terms and techniques (Hairston 1985). This issue was highlighted in the work by Purdy and Gago (2002) where six of seven government managers interviewed regarding their use of accounting information were deemed to be naïve about the handling of the data received. Managers may dispute the cost allocations made especially with respect to service costs, and denounce the process as arbitrary and ex-ante decision-making. Further, managers may feel threatened by the new role and power which accountants have in justifying decisions. In other words, accountants or finance officers in government have in the past, had a largely sedentary role of ensuring that income and expenditures approximated to budgets and producing internal management reports that highlighted variances. Rarely were they required to question the type of service or the delivery method or to provide information that might lead to the decision that a private sector provider should deliver a service on cost and/or quality grounds. Although the strategy of contracting-out of services by government organisations is no longer new, the policy, zeal and procedural implementation requirements suggest that commensurate resources may be needed to develop or up-date accounting information systems and to bolster management expertise in the effective application of the strategy.

The aim in this project is to provide useful insights about the issues that managers consider important in the implementation of a government policy decision to market test corporate services for contracting-out including whether the accounting information system provides useful data. The market testing of four corporate services in a large government organisation as a precursor to the contracting-out of those services is used as a case study to identify major
implementation concerns of managers engaged in the contracting-out process. Matters such as the legitimacy of policy, changes to the stock of organisational knowledge as a result of contracting-out, the adequacy of the accounting information system; competitive neutrality; and contract pricing strategies are considered.

2. Market testing and contracting-out
Contracting-out, that is, the shift of service provision from the government (internal provision) to private sector service providers (National Office of Local Government, 2000; Lamphier and Parker, 1997) is not a new strategy. Attempts to introduce contracting-out of government services occurred consistently and continuously during the 1990s in an effort to secure lower costs as well as to improve services. The strategy was implemented by the Kennett (Liberal) government during the 1990s in the State of Victoria, Australia, with that government determined to introduce private sector principles into the management of internal services. It amended the Victorian Local Government Act in 1994 to require local government councils to put at least 20 per cent of their total expenditure to tender. This was to be effected through a process of competitive tendering, known as market testing (Tesdaorf, 1996). It is now common practice that services being considered for contracting-out are subject to a competitive tendering process that forces government organisations to allow private sector providers to enter competitive bids. The contracting-out strategy has been the subject of much heated debate (Funnell, 2003). This is due in part to a lack of consensus as to whether it cures the budgetary and/or service quality difficulties a government organisation may be facing; confusion of who are the winners and the losers and what are the benefits and costs; and also because of the difficulty of reversing such a strategy if it proves to be inefficient. Cases of the failure of shifting government services to the private sector are numerous (Crompton and Jupe 2003; Letza and Smallman 2001; Hodge 1997) and demonstrate that the process may not be a panacea for government quandaries. The contracting-out process has the potential not only to change the way government services are delivered and the ultimate structure of government itself, but also to affect the nature, extent and importance of accounting information needed for informed decision-making and it is not uncommon for new accounting systems to be adopted in the process (Gowland and Aiken 2003). Yet, the impact of these accounting and management reforms is not well understood and there appears to be a need to further explore the consequences (Potter 2002). Typical services that have been subjected to contracting-out include security, cleaning, catering and property maintenance. More recently
the focus of attention has been extended to corporate services such as payroll, human resource management, audit services and various finance, legal and secretarial functions. In Australia, the contracting-out of corporate services occurred as the direct result of a decision taken at the federal government level, thus the Commonwealth Department of Finance and Administration (DOFA) through the Office of Asset Sales and Commercial Support guides the market testing and contracting-out (MTACO) initiative. According to DOFA's website:

The Office of Asset Sales and Commercial Support is providing assistance to agencies to enable them to market test relevant activities. Corporate services functions have initially been selected for market testing in line with the Government's commitment to utilising competitive tendering and contracting (Australian Government 2005, p.2).

Implementation of MTACO presents a challenge for many government organisations, and the traditional roles of government finance officers and managers have the potential to change and evolve significantly as a result. Under this regime accounting information systems, in addition to providing information that funding has been spent, must also provide evidence that funds have been spent economically and effectively. Further, the process requires that management be provided with cost comparisons between alternative providers including the cost of in-house service provision. Potential advantages of MTACO include that it may facilitate access to expertise, provide greater flexibility in service provision, increase the quality of service and result in greater certainty of outcomes. The rationale for MTACO has been sold to the public on the premise that the private sector is more efficient than the government (Donald and Hutton 1998), although there is ample evidence to dispute this assertion (Davidson 2003; Martin and Parker 1995). However, there are also risks in using MTACO as a vehicle for service provision. Funnell (2003) identifies the potential for government organisations to shirk their responsibility and accountability for service outcomes on the basis that they no longer provide the service directly. Problems with access to information (in particular for auditors-general) regarding contract clauses such as commercial-in-confidence; cherry-picking by private sector providers who may elect to bid only for lucrative services and thereby leave the government with high cost services; and the risks for government managers who have varying degrees of expertise in managing contracting-out are just some of the areas which require consideration. The focus in this study is on the risks for government whose
Managers and accounting systems may be ill-prepared to efficiently manage the contracting-out strategy.

3. Research method

The research method involves a case study of the implementation concerns of government managers who are confronted with a federal government policy initiative to engage in the market testing of in-house corporate services preparatory to the contracting-out of those services, in whole or in part, through a competitive tendering process. This policy necessitated the costing of each corporate service and an audit review of the market testing process to be conducted by the Australian National Audit Office (ANAO). In order to identify government organisations currently engaged in market testing of corporate services for contracting-out, initial contact was made with the ANAO. As the auditor of the process the ANAO holds a database of the relevant organisations and a representative was able to provide details of four potential organisations. Invitations to participate in the research project were extended to each of these organisations. The invitation was accepted by one major Commonwealth government organisation. Further identifying details are not able to be presented as a result of confidentiality restrictions imposed upon the researchers by the organisation.

An interview programme was established so that a full day of interviewing could be conducted with the key players in the MTACO process. The interviews were semi-structured to prevent the interviewees from being constrained as to the type and extent of information they could provide. This permitted the interviewees to discuss the nature of their individual involvement; identify the type of management information they accessed and used during the process; reflect on the individual and organisational knowledge that was acquired; and provide personal insights into the challenges encountered. Interviews were conducted with the manager charged with overall responsibility for the MTACO program. The MTACO manager was the key person, delegated this task by the relevant Minister, of overseeing the MTACO process. Further interviews were conducted with senior managers from each of four corporate service branches within the organisation: information technology; legal services; secretariat (statutory reporting, corporate indicators, governance); and accounting services (recordkeeping, payroll, audit, etc). These interviewees were selected on the basis of being the key participants in the MTACO exercise. Each interview had a duration of between one and a half hours and two hours and was tape-recorded to facilitate content-analysis. Some interviewees expressed concerns regarding protecting their rights to privacy as
individuals and the availability to the researchers of internal documents of a confidential nature. In light of these concerns both researchers were required to sign confidentiality agreements and to provide assurances that the government organisation and individuals would not be identified as part of the research study. It was anticipated that these protocols would provide a forum where interviewees could express their views freely.

4. Data analysis and results
The interviews were transcribed into MS word documents by a research assistant and reviewed for accuracy by both interviewers. A process of theme development (also known as pattern-matching) was undertaken to identify implementation issues that government managers considered to be major obstacles to the efficient implementation of either market testing or contracting-out. A similar theme identification approach was used by Lowe (2001) and Llewellyn (1999). Because this is primarily an intuitive process both researchers independently undertook the theme identification task and each discerned identical themes. This course of action serves to enhance the validity of the findings (Miles and Huberman 1994). Five major implementation issues (data themes) emerged from the content analysis of the interview transcripts: (1) legitimacy of policy; (2) loss of organisational knowledge; (3) adequacy of the accounting information system; (4) competitive neutrality; and (5) loss-leading behaviour. Each of these issues is now discussed.

(1) Policy legitimisation
Although the move to adopt the MTACO approach to service provision was underpinned by a federal government policy decision, it does not necessarily follow that managers within government organisations would accept it as a valid service delivery method. Market testing and contracting-out is a management philosophy that rests upon a notion that the private sector is, relative to the government, a superior provider of services when measured in terms of both cost and quality. As already pointed out, the literature indicates that improved efficiency and effectiveness is not always the outcome of shifting services to the private sector. As the successful implementation of MTACO requires a top-down management approach, it was important that managers identified whether support for the policy existed. Evidence of strong management support for the MTACO policy emerged in all interviews. One manager commented that:
market testing is such a valuable tool that it actually, in my view, gets people to think in terms of what we want to do here. I seriously believe that this is a very educative process and it's about knowledge of business practice.

This is an important finding not only because it broadens the scope of the government circle in which the MTACO philosophy is accepted as a rational policy alternative, but also because the existence of management support improves the likelihood of the strategy becoming an embedded structural component of the organisation.

(2) Organisational knowledge
The potential for the diminution of the knowledge capital base as a result of contracting-out was of concern to managers. Managers anticipated that MTACO would result in staff attrition and a concomitant loss of the accumulated wealth of knowledge gained over many years about the corporate services of the organisation. Concerns were also expressed that any subsequent re-generation and maintenance of knowledge capital within the organisation would be constrained by the on-going contracting-out of services. Whilst there may be some validity to these concerns it was mitigated by the managers' acknowledgment that the likelihood of acquiring new knowledge potentially outweighed the dilution of the extant corporate services knowledge base. Importantly the managers envisaged that the acquisition of new knowledge could only be accomplished by engaging in a major overhaul of staff and processes. This was most evident in the case of legal services as explained by the legal services branch manager:

This (contracting-out) is how you can bring some private sector thinking to emphasise the customer focus into a public sector context for managing and running a legal service branch.

(3) Accounting information system
Although Australian government organisations now report on an accrual accounting basis, the move to MTACO represents a major challenge in how information from the accounting system is utilised. The information required for MTACO decision-making cannot be taken directly from accrual-based accounting reports. Each MTACO business case is likely to be different and requires managers to make estimates and assumptions as to which costs would be avoidable if the service was contracted-out. As one manager explained:
We were very careful to pick through the accounting system and identify those (avoidable costs) as well as we possibly could. That is where the accounting system is deficient. It does not tell you what is avoidable and what is not avoidable; you literally have to pick through the ledgers: if I close this down, that (service/person) goes, but that one does not. The accounting system does not do it automatically for you.

Managers pointed out that the organisation had recently adopted a new computerised accounting package (SAP) but no adjustments had been made to enhance reporting functions. That is, the old chart of accounts was simply inserted into the sophisticated new computer package and this did not improve management reporting. A senior financial consultant working within the organisation stated:

the comment I make is pretty generic across government where they have gone through very expensive accounting and finance system implementations - expensive implementation processes with multi-million dollar SAP (computer) systems - the problem is they do not think about the reporting side of things. They do not consider the information needed, they are more concerned about the inputs.

In addition to the criticism that emerged during the interviews of the accounting system not being amenable to the strategy of contracting-out, a degree of scepticism regarding whether accountants are able to overcome these inadequacies was also noted. For example, dealing with redundancy costs was controversial. Some managers quoted the approach of another Australian government department which amortises the total cost of redundancies over a ten year period, as the reason for the success in the competitive tendering process, of most of that department's in-house bids. Rather than adopt such a generic approach to dealing with redundancy costs, managers explained that they examined each service on a case-by-case basis because some staff could be re-deployed in other government jobs, or temporary/casual workers could be made redundant, hence avoiding redundancy costs. In cases where permanent staff would be made redundant, the redundancy cost was amortised over the period of the contract which tended to result in a higher cost than if amortised over a ten year period. The accounting systems were judged as being incapable of providing the objective and consistent data needed to facilitate efficient contracting-out decisions. The most important implication when considering the managers' lack of confidence in the accounting information is the associated
probability that subjective judgment would over-ride accounting numbers in the
determination of service costs. Thus, the level of managerial experience is
likely to be a significant factor in the efficiency of the decision outcomes.

(4) Competitive neutrality
When making a comparison between in-house service provision and
competitive private sector tenders, it is appropriate that prices for exactly the
same service are compared. The general principle underpinning this approach
is referred to as competitive neutrality. In effect this means that the government
cost must be adjusted for items that could put the private sector at a comparative
disadvantage. For example, where the private sector has to pay various taxes or
charges and the government organisation does not, then a notional adjustment
must be made to the costing template of the government organisation to include
the items. Alternatively, the competitive tender is notionally adjusted to remove
the impact of the items. For example, Commonwealth government
organisations are obliged to provide anything between 15 per cent and 22 per
cent for employee superannuation (pension) obligations, whereas the private
sector has an obligation to provide only 9 per cent. In addition, a profit margin is
usually included in the government organisation's in-house service cost to
reflect the assumption that a private sector bidder will include a profit margin in
its competitive tender. A concern raised in the interviews was the possibility
that either party to the process could include (or exclude) an array of costs
without the other party having knowledge of the omission(s). As one senior
manager complained:

as much as you try you cannot do like-for-like in the classical sense. Mainly
because this guy (the proposed contractor) will not tell you any of his business.
When I did ask he just laughed. What did I expect?

Only final competitive tender prices are provided to the managers for
assessment when making the contracting-out decision. However, there is no
impediment, legal or otherwise to the provision of further (or full) details against
the background of a comprehensive tender specification document. Thus, these
particular concerns indicated a probable lack of experience in the management
of a competitive tendering process. This outcome is similar to that reported by
Purdy and Gago (2002) who deemed that public sector managers may be naïve
about the handling of data. This is an important extension of the relevant
literature as Purdy and Gago's research was an examination of the Spanish
public sector and replicated a UK study.
Another important issue is whether the comparison should be made between a restructured/re-engineered in-house service and the same service provided by a private sector contractor. This is an important normative concern that has implications for the on-going level and quality of service that is expected from the government organisation whether provided in-house or purchased. If a re-engineered in-house service is compared with an externally provided service, the potential level of cost-avoidance is likely to be affected (and would probably be reduced). This is connected with the identification and removal of inefficiencies that would be expected when the in-house service was re-engineered and subsequently subjected to competitive tendering.

(5) Loss-leading behaviour
Managers were concerned about the negative implications for cost-avoidance and quality of service if loss-leading occurred. Loss-leading (or low-balling) is an aggressive strategy where bidders tender an unrealistically low price with the aim of winning a tender. Once established in the business they offer additional services at a higher than market price, or because they have gained corporate knowledge they are thus in a preferred position to win future tenders. One consultant to the organisation suggested that:

if anything it (loss-leading) happens with legal services.....they have taken loss-lead to the extreme. They come in with very cheap pricing for the base work and once they get in the door, it is, we can give you this and we can give you that ... services that are actually in the original contract.

The potential problem with loss-leading is that the provider may not be able to satisfy the service quality expectations and ultimately the government organisation, rather than avoiding costs will be obliged to re-assume some or all the costs (and possibly rehabilitation costs) of providing the service. To minimise the occurrence of loss-leading the managers used a process of sensitivity analysis to observe under different scenarios which bidder would provide more value for money. The question of mitigating loss-leading behaviour by utilising a fixed contract was also canvassed but deemed to be inappropriate as all of the risks are transferred to the provider thereby compelling the private sector bidder to increase its price to prohibitive levels.

4.1. The integrated model
One of the four corporate service branches examined in this research study, legal services, adopted an unusual and innovative integrated model for contracting-
out. The legal services were not contracted-out in the traditional sense wherein the in-house service is supplanted by a private sector contractor who provides the service externally. Instead, the private sector contractor assumed leadership of the in-house legal services branch and the legal team comprised the staff of the government organisation. Effectively, the private sector contractor assumed the role of the branch head of a service unit within a government organisation. The contractor made the following comment in relation to the major benefit of the integrated model:

*I think part of the strength of the integrated model comes from the management component not simply providing the legal advice at the end of the phone but the fact that you are managing. Managing goes beyond querying legal advice it goes to human resources, the people issues.*

Given that the contracting-out of the corporate legal services had been criticised by other managers as an example of loss-leading behaviour, it is important to understand why the integrated model was adopted. It appeared that the necessary expertise to manage the legal services branch effectively did not exist in-house at the time of the MTACO initiative when the legal services were put out for tender. The contractor said:

*I work with responded to the ad in the paper for the tender. The contract was for a 12 month period. My understanding is that there certainly was a perception that there was something additional to be gained from bringing in an external provider that perhaps wasn't there by the traditional model of a secretary/branch head.*

The support of senior management in the contracting-out of legal services was an important factor in the success of the integrated model. One senior legal manager commented:

*I think the best thing is that it has been a very flexible arrangement, enormous understanding and goodwill on both sides....very strong commitment on both sides to make it work....key people of the department wanted to make it work and that was very critical.*

There was also evidence to suggest that the organisation was re-building its knowledge capital with the active assistance of the contractor. During the term of the contract a number of government employees had undertaken secondments with the contractor firm. Thus, the integrated model had the effect
of improving the corporate knowledge capital of the organisation. This strategy would see the organisation better equipped to determine the scope and cost of its legal services at a future date. The contractor also commented that:

There is a branch budget and I am required as a manager to meet the budget, manage it. There was an overall cut across the branches and I had to manage that. My overriding action is to keep costs down as best as I can. It underlines what this model is about. You have to bear in mind that it is coming up to 12 months (contract duration) and whether there are problems that have not been picked up yet, whether it (the integrated model) needs to evolve into something else is probably the next stage of market testing.

In the absence of a rigorous approach to costing of the nature and extent of the corporate legal services it is difficult to sustain an argument that loss-leading was occurring. However, it is apparent that the integrated model has the potential to nurture a loss-leading situation.

5. Summary and implications
Whether or not a government organisation implements contracting-out of services after a market testing phase there are numerous issues that require careful consideration. Market testing compels managers to clearly specify the services they are providing and to decide whether in-house provision is the most efficient method of providing those services relative to the external purchase of the services. This assessment process provides the opportunity for creative thinking and allows for an evaluation of the level, nature and quality of service that is demanded and provided. That is, the MTACO policy sets the scene for benchmarking and for government employees to be made aware that they are competing with the wider private sector for the provision of the service, and ultimately for their positions. This study found that while managers generally supported the concept of contracting-out, they held significant misgivings about the reliability and veracity of data supplied and used in the market testing phase, and their own ability to efficiently manage the tender process and the contracts once tenders had been accepted. Their concerns centred around (1) the potential for deterioration of the corporate knowledge base, (2) the limitations of the accrual-based accounting system which did not provide the detailed information necessary for the accurate determination of service prices, (3) the need to ensure an equitable distribution of information between the bidding parties, and (4) the need to identify, understand and manage aggressive pricing strategies of bidders.
The choice of an appropriate costing methodology is critical to the correct determination of whether or not cost-avoidance will eventuate. As many of the service cost components may be estimates, generalisations regarding the efficacy of contracting-out are problematic. Many services are unusual, some unique, and necessitate evaluation on a case-by-case basis. Careful ex-post monitoring of service costs is necessary to ensure that estimated savings are in fact realised. This issue is pivotal to the decision to contract-out if cost avoidance is accepted as the compelling reason for initiating market testing in the first instance. In determining the elements of the cost of a service, a degree of naivety was detected in the comments of some of the managers interviewed in this study. This indicated a probable lack of expertise in tendering and contract management. Thus, it may be said that organisations are likely to benefit from engaging the assistance of experts rather than relying on inexperienced in-house staff to manage tenders and contracts.

This research study is based on evidence from interviews and is subject to confidentiality constraints. These contextual artefacts may have implications for the validity of any conclusions that may be drawn from the data. Nonetheless, the study has provided a valuable insight into many aspects of the internal management of a major government organisation charged with implementing a contentious policy initiative (market testing as a precursor to the contracting-out of government services) the claimed benefits of which are contested in the literature and may be illusory.

References
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