

The Transparency of the Commonwealth Budget

Christopher John Crawford

A thesis submitted in fulfilment of the requirements for the degree of
Doctor of Philosophy, Government and International Relations

Faculty of Arts and Social Sciences

University of Sydney

May 2026

Statement of Originality

I affirm that this thesis is my own work, that it has not been submitted for any other degree, and that I have acknowledged all the assistance I received in preparing this thesis and the sources have been acknowledged. No content produced by generative AI tools has been used in the preparation of this thesis.

Chris Crawford

Acknowledgements

The first people I wish to acknowledge are my supervisors, Stephen Mills, Rodney Smith and Susan Newberry. Stephen, although he only stayed as a supervisor for a short period, recognised that I had a topic of interest that was worth pursuing. He engaged with the School of Economics, as my topic involved economics as well as politics. This led Sue to join as Associate Supervisor. When Stephen left late in 2017, Rodney came on as the Principal Supervisor. Rodney believed that there was a PhD in my topic. Over the last eight years Rodney Smith and Susan Newberry have been steadfast in guiding me through the ups and down of doing a PhD. I could not have reached this point without their knowledge and experience. It is gratefully recognised.

Next, I wish to thank all those, who generously gave of their time to be interviewed. They shared their considerable knowledge and expertise about the events that occurred in their era. I was lucky enough to have a good representation from of all my target groups, government, opposition, public servants and commentators. They made themselves available to be interviewed, despite my doing the bulk of the interviews, during the pandemic. Without them it would not have been possible for this project to proceed.

My wife Catherine was involved in the project from the start. She has provided much encouragement and was a good sounding board, when I was discouraged. During the project she acted as my information technology advisor. She is very much thanked. Friends from time to time provided moral support and assistance and I thank them for it.

I acknowledge the support that I received from the Australian Government in the form of the RTP Fee Offset to cover the university's fees for doing this degree. It was gratefully received.

Professional editing was provided by Matthew Sidebotham AE ELS in accordance with university policy and the Guidelines for Editing Research Theses (2nd edition). I gratefully thank him for improving my narrative.

Table of Contents

Acknowledgements.....	iii
Table of Contents.....	iv
List of Tables	viii
List of Abbreviations	x
Abstract.....	xiii
CHAPTER ONE – INTRODUCTION.....	15
Bringing Down the Budget	15
Scrutiny of the Budget.....	15
Political Advantage, Public Service Opposition and Other Factors.....	16
Commonwealth Budget	17
Research Design.....	18
Thesis Structure.....	19
The Four Case Studies.....	20
CHAPTER TWO – A REVIEW OF THE ACADEMIC LITERATURE RELATED TO BUDGETARY TRANSPARENCY, POLITICAL ADVANTAGE AND PUBLIC SERVICE OPPOSITION	26
Budget and Budgeting.....	27
Budget Transparency.....	28
International Organisations Come to Understand Budget Transparency	29
Academic Discussion of Budget Transparency	32
Three Measures of Budget Transparency Compared	37
Applying These Three Measures	39
Preferred Measure of Budget Transparency	40
Political Advantage	40
Public Service Opposition.....	45
Commonwealth Budget Transparency	50
Conclusion.....	50
CHAPTER THREE – FINDING A METHODOLOGY TO ANALYSE POLICY SUCCESS	51
Why Use McConnell’s Framework in This Thesis?.....	51
Where is McConnell situated within the longer lineage.....	52
The Debate between Bovens and Marsh and McConnell.....	53
Dual Reassessment by McConnell and Bovens and ‘t Hart	54
Introducing McConnell’s Framework.....	54

Bedrock of Analysis	55
Complexity of Analysis	60
Policy-making Success	61
Commentary On and Application of McConnell's Framework by Other Scholars	63
How McConnell's Framework Was Applied in This Research	64
The Interviews	66
Political Advantage and Public Service Opposition	68
Conclusion.....	69
CHAPTER FOUR – PUBLISHED FORWARD ESTIMATES	71
Introduction	71
Previous Academic Literature on the Published Forward Estimates	71
Why Were the Expenditure Forward Estimates Published?	75
Liberal/Country Government Relative Budget Secrecy	75
The Budget of 1982–83 and the Forward Estimates	76
Election of the Labor Government	77
Why Were the Revenue Forward Estimates Published?	81
The Hawke Labor Government and the Revenue Forward Estimates	81
The Keating Labor Government and the Revenue Forward Estimates	83
Were the Published Expenditure Forward Estimates a Success? The Process	84
Were the Published Revenue Forward Estimates a Success? The Process	86
Were the Published Expenditure Forward Estimates a Success? The Programme.....	88
Were the Published Revenue Forward Estimates a Success? The Programme	90
Were the Published Expenditure Forward Estimates a Success? The Politics	93
Were the Published Revenue Forward Estimates a Success? The Politics	96
Conclusion.....	99
CHAPTER FIVE – CHARTER OF BUDGET HONESTY	101
Introduction	101
Previous Academic Literature on the Charter of Budget Honesty	102
Why did the Liberal/National Government Introduce the Charter?.....	105
Perceived Lack of Transparency of the Keating Government	105
The New Zealand Fiscal Responsibility Act	106
Was the Introduction of the Charter of Budget Honesty a Success? The Process	108
Laying Down a Legislative Framework for the Budget	108
Parliamentary Consideration of the Charter	109
Has the Charter Been Successful?.....	113

Fiscal Strategy Statement – The Programme	113
Fiscal Strategy Statement – The Politics	114
Budget Economic and Fiscal Outlook – The Programme	115
Budget Economic and Fiscal Outlook – The Politics.....	117
Mid-Year Economic and Fiscal Outlook – The Programme.....	118
Mid-Year Economic and Fiscal Outlook – The Politics.....	120
The Final Budget Outcome Report – The Programme.....	123
The Final Budget Outcome Report – The Politics	124
Intergenerational Report – The Programme	124
Intergenerational Report – The Politics.....	127
Pre-election Fiscal and Economic Outlook – The Programme	129
Pre-election Fiscal and Economic Outlook – The Politics.....	131
The Costing of Election Commitments – The Programme	132
The Costing of Election Commitments – The Politics	138
Conclusion.....	140
CHAPTER SIX – OPERATION SUNLIGHT	143
Introduction	143
Previous Academic Literature On Operation Sunlight	143
Why were these Reforms Introduced?	146
Stalling and then Reversal of Transparency.....	146
Control of Colleagues.....	146
The Charter of Budget Honesty’s Shortcomings.....	147
The Operation Sunlight Policy.....	147
The 2006 Policy.....	148
Senator Murray’s Review of Operation Sunlight.....	148
The 2008 Policy.....	149
Was Operation Sunlight Successful? The Process.....	150
Was Operation Sunlight Successful? The Programme	151
Introduction	151
Strand 1 – Tightening the Outcomes and Outputs Framework	152
Strand 2 – Changing Budget Papers to Improve Their Readability and Usefulness.....	155
Strand 3 – Improving the Transparency of Estimates	158
Strand 4 – Expanding the Reach of Budget Reporting.....	161
Strand 5 – Improving Intergenerational Reporting.....	163
Strand 6 – Improving the Financial Framework.....	166

Transparency Assessed.....	169
Was Operation Sunlight Successful? The Politics	170
Strand 1 – Tightening the Outcomes and Outputs Framework	170
Strands 2 to 6 of Operation Sunlight	170
Conclusion.....	171
CHAPTER SEVEN – THE PARLIAMENTARY BUDGET OFFICE	173
Introduction	173
Previous Academic Literature of the Parliamentary Budget Office	173
Why Was the Parliamentary Budget Office Created?.....	177
How the Parliamentary Budget Office Was Created	178
Was the Creation of the Parliamentary Budget Office a Success? The Process	180
Was the Creation of the Parliamentary Budget Office a Success? The Programme.....	182
Legislative Compliance of the Parliamentary Budget Office.....	182
PBO Performance	182
Misrepresentation of the Parliamentary Budget Office	186
The Contribution of the PBO to Transparency	187
Summary.....	191
Was the Creation of the Parliamentary Budget Office a Success? The Politics	192
Conclusion.....	196
CHAPTER EIGHT – CONCLUSION	198
Why Were the Reforms Introduced? – Key Findings	198
How Successful Were the Reforms Overall? Applying the McConnell Framework	202
McConnell’s Framework Strengths and Weaknesses Revisited	203
Conclusion.....	206
BIBLIOGRAPHY	207
APPENDICES	255
Appendix 1 – List of Interviewees	255
Appendix 2 – Tables of Politicians and Public Servants Mentioned	257
Appendix 3 – Budget Papers, Budget Related Papers, Budget Statements and Statements of Risk.....	264

List of Tables

Table 3.1. Degrees of Policy Success Across Process, Programme and Politics.....	57
Table 4.1. The Process – Published Expenditure Forward Estimates.....	86
Table 4.2. The Process – Published Revenue Forward Estimates	87
Table 4.3. The Programme – Published Expenditure Forward Estimates	89
Table 4.4. The Programme – Published Revenue Forward Estimates.....	92
Table 4.5. The Politics – Published Expenditure Forward Estimates	95
Table 4.6. The Politics – Published Revenue Forward Estimates.....	98
Table 5.1. The Process – The Charter of Budget Honesty.....	113
Table 5.2. The Programme – Fiscal Strategy Statement.....	114
Table 5.3. The Programme – Budget Economic and Fiscal Outlook.....	117
Table 5.4. The Politics – Budget Economic and Fiscal Outlook	118
Table 5.5. The Programme – Mid-Year Economic and Fiscal Outlook	120
Table 5.6. The Politics -Mid-Year Economic and Fiscal Outlook.....	122
Table 5.7. The Programme -Final Budget Outcome Report	124
Table 5.8. The Programme -Intergenerational Report	127
Table 5.9. The Politics – Intergenerational Report	128
Table 5.10. The Performance – Pre-election Economic and Fiscal Outlook	131
Table 5.11. The Politics – Pre-election Economic and Fiscal Outlook.....	132
Table 5.12. Details of the Costing of Opposition Policies at Each Election 1998–2022.....	134
Table 5.13. The Programme – Costing of Election Commitments	137
Table 5.14. The Politics – Costing of Election Commitments.....	139
Table 6.1. The Process – All Six Strands of Operation Sunlight.....	150
Table 6.2. Strand 1 – Tightening the Outcomes and Outputs Framework.....	152
Table 6.3. The Programme – Tightening the Outcomes and Outputs Framework	154
Table 6.4. Strand 2 – Changing Budget Papers to Improve their Readability and Usefulness.....	155
Table 6.5. The Programme – Changing Budget Papers to Improve their Readability and Usefulness.....	157
Table 6.6. Strand 3 – Improving the Transparency of Estimates.....	158
Table 6.7. The Programme – Improving the Transparency of Estimates	160
Table 6.8. Strand 4 – Expanding the Reach of Budget Reporting	161
Table 6.9. The Programme – Expanding the Reach of Budget Reporting.....	162
Table 6.10. Strand 5 – Improving Intergenerational Reporting	163
Table 6.11. The Programme – Improving Intergenerational Reporting.....	165
Table 6.12. Strand 6 – Improving the Financial Framework	167

Table 6.13. The Programme – Improving the Financial Framework.....	168
Table 6.14. Strand 1 – The Politics -Tightening the Outcome and Outputs Framework.....	170
Table 7.1. The Process – Parliamentary Budget Office.....	181
Table 7.2. Comparing 2015, 2018 and 2021 Surveys.....	184
Table 7.3. Extra Information Made Available in the 2021 Survey.....	184
Table 7.4. Parliamentary Budget Office – The Programme.....	192
Table 7.5. Comparing 2015, 2018 and 2021 Surveys.....	194
Table 7.6. Parliamentary Budget Office – The Politics.....	195
Table 8.1. Overall Outcome of Each Public Policy Decision.....	203
Table A2.1. Prime Ministers in Chapters One, Two and Three.....	257
Table A2.2. Other Politicians in Chapters One, Two and Three.....	257
Table A2.3. Public Servants in Chapters One, Two and Three.....	258
Table A2.4. Politicians in Chapter Four – Published Forward Estimates 1983–1996.....	258
Table A2.5. Public Servants in Chapter Four – Published Forward Estimates 1983–1996.....	259
Table A2.6. Politicians in Chapter Five – The Charter of Budget Honesty 1995–2007.....	259
Table A2.7 Public Servants in Chapter Five – The Charter of Budget Honesty 1995–2007.....	260
Table A2.8. Politicians in Chapter Six – Operation Sunlight 2005–2010.....	261
Table A2.9. Public Servants in Chapter Six – Operation Sunlight 2005–2010.....	261
Table A2.10. Politicians in Chapter Seven – The Parliamentary Budget Office 2010–2022.....	262
Table A2.11. Public Servants in Chapter Seven – The Parliamentary Budget Office 2010–2022.....	262
Table A3.1. The Published Forward Estimates – Case Study One – 1983–1996.....	264
Table A3.2. The Charter of Budget Honesty – Case Study Two – Part 1 1996–2007.....	264
Table A3.3. Operation Sunlight – Case Study Three – 2005 – 2010.....	265
Table A3.4. Parliamentary Budget Office – Case Study Four – 2010–2022.....	265

List of Abbreviations

(Each set of words is spelled out in full when they first appear in each chapter and abbreviated thereafter)

AASB 1049	Australian Accounting Standard Whole of Government and General Government Sector Financial Reports
ABC	Australian Broadcasting Corporation
ACCI	Australian Chamber of Commerce and Industry
AEA	Australian Education Act
AFM	Advance to the Finance Minister
AFR	Australian Financial Review
A-G	Auditor-General
AGRAGA	Advisory Group on Reform of Australian Government Administration
ALP	Australian Labor Party
ANAO	Australian National Audit Office
APS Review	Independent Review of the Australian Public Service
APS	Australian Public Service
ARS	Agency Resource Statements
BCA	Business Council of Australia
BEFO	Budget Economic and Fiscal Outlook
BP	Budget Paper
BPS	Budget Paper Statement
BS	Budget Statement
CBO	Congressional Budget Office
CFS	Consolidated Financial Statements
Charter	The Charter for Budget Honesty
COVID-19	Coronavirus Disease of 2019

CT	The Canberra Times
EMU	European Monetary Union
EU	European Union
F&PA	Senate Committee of Finance and Public Administration
FBOR	Final Budget Outcome Report
FMIP	Financial Management Improvement Program
FRA	Fiscal Responsibility Act
FSS	Fiscal Strategy Statement
GBE	Government Business Enterprise
GFC	Global Financial Crisis
Government	Commonwealth Government
IBP	International Budget Partnership
IFI	Independent Fiscal Institution
IGR	Intergenerational Report
IMF	International Monetary Fund
JCAA	Joint Committee on Accounts and Audit
JSC	Joint Select Committee on the Parliamentary Budget Office
JSCA	Joint Standing Committee on Accounts
Labor	Australian Labor Party
MYEFO	Mid-Year Economic and Fiscal Outlook
NABO	National Assembly Budget Office
NCA	National Commission of Audit
NDIS	National Disability Insurance Scheme
NFP	Not for Publication
NZ	New Zealand
OBS	Open Budget Survey

OECD	Organisation for Economic Co-operation and Development
OS	Operation Sunlight
OWD	OECD/World Bank Budgeting Database
Part 8	Costing of Election Commitments
PB Officer	Parliamentary Budget Officer
PBO	Parliamentary Budget Office
PBS	Portfolio Budget Statements
PEFO	Pre-Election Economic and Fiscal Outlook
RAC	Review of Commonwealth Administration
RAPS	Reforming the Australian Public Service
RCAGA	Royal Commission into Australian Government Administration
SMH	Sydney Morning Herald
Summit	National Economic Summit
WA	Western Australia
WB	World Bank

Abstract

This thesis examines the evolution of Commonwealth Budget transparency in Australia from 1976 to 2022. It focused on four case studies involving major budget transparency developments: the publishing of the forward estimates, the Charter of Budget Honesty, Operation Sunlight and the Parliamentary Budget Office. None of these developments were about transparency alone. Their motivations also included strengthening the economy, setting up a legislated framework for the budget, identifying longer-term trends and political tactics.

These budget changes were public policy decisions. Allan McConnell's framework for analysing policy success was used to evaluate the success of each budget transparency reform. The four case studies produced sixteen public policy decisions in total. The lens of transparency was applied to each.

As Commonwealth Budgets were produced in the political arena, their transparency was likely to be subject to various counterweights as politicians jostled for political advantage and public servants sought to retain secrecy. The study addressed the possibility that this kind of political advantage and public service opposition played a role in the success or failure of the transparency reforms.

McConnell's 2015 framework identifies three types of success, resilient, conflicted and marginal. Resilient success was equivalent to success mentioned colloquially, conflicted success was hard fought success, and marginal success was a failure but not identified as such, because some element of success occurred. McConnell's framework distinguished between process, programme, and political dimensions of success. Each of the sixteen decisions was evaluated against this framework, although in some cases, there was insufficient information available to carry out an evaluation. The research was used to test the extent to which the four reforms were successful. It involved analysis of official documents and media reports as well as interviews with 37 key figures involved in one or more of the reforms, including relevant ministers and other politicians, key public servants, and journalistic and academic commentators.

The findings were that Commonwealth Budget transparency had advanced since the Fraser Government era and each development implemented was in part responsible for this advance. The publication of the forward estimates produced considerable extra information over years two, three and four of each budget. The Charter of Budget Honesty codified the forward

estimates, produced a mid-year, an intergenerational and a pre-election report and an assessment of major party costings. Operation Sunlight tightened the outcomes and outputs framework, made the Goods and Services Tax a Commonwealth tax and expanded longer-term reporting of the budget. The Parliamentary Budget Office introduced independent assessments of the budget, mid-year and medium-term reports, more accurate costing of commitments by major parties, research reports and various budget tools (eg building your own budget and modelling alternative income tax proposals).

Some individual policy decisions did not advance transparency and some transparency regressed over time. Most case studies found evidence of the role of political advantage. Some also found examples of public service opposition, but as time moved forward public service opposition became difficult to distinguish from political advantage, because the public service had become much more compliant.

The study concluded that McConnell's framework was a useful tool to identify the success of public policy decisions but had some limitations. Where the results of a reform fluctuate over time, it was not possible to arrive at a definitive judgement about policy success. In addition, where transparency reforms advantaged the opposition, as in the case of the creation of the Parliamentary Budget Office, the framework, which was established to test success from a government perspective, did not work as well.

CHAPTER ONE – INTRODUCTION

BRINGING DOWN THE BUDGET

The bringing down of the Commonwealth Budget is not only one of the most important events on the annual Commonwealth calendar – it is also great theatre (Eslake Interview, 2020: 10; Gittins Interview, 2020: 17–19). It is a widely watched and reported event, and thus provides significant transparency. It is also an opportunity for great political advantage. How these two concepts come together – and often collide – provided a fertile field of study.

Ever since I was President of the Political Science Club at school, I have had an abiding interest in politics. As I grew older, however, the lack of budget transparency became increasingly apparent to me – from Malcolm Fraser’s ‘fistful of dollars’ that got taken back, to Paul Keating’s anti-GST campaign that led to higher sales tax and the scrapping of the second tranche of his tax cuts. As a public sector health CEO, I came to understand the importance of having timely, accurate and full information about budgets. This applied not just to me as a senior public servant but to the community generally. Many groups, including state and local governments, parliamentarians, trade unions, corporations, non-government organisations, advocacy groups and the media, as well as some individual members of the community, access budget information for a variety of purposes.

From the literature I learned that although ‘budget transparency’ was a widely used term in both everyday discussion and in political discourse, there was relatively little Australian academic writing on the topic – and that the politics of *budget* transparency specifically had but a few mentions in the Australian literature in 2017, when I started this research. Given the extensive United Kingdom (UK), European and United States academic writing on this topic, I wanted to explore the Australian perspective by applying the definitions of budget transparency to practical examples. These were outlined in the case studies.

Scrutiny of the Budget

The Commonwealth Budget provides funding to the states and territories; to the largest departments of state, such as social services, health and education; to Australia’s externally facing bureaucracies of foreign affairs, defence, immigration and border protection; and, more recently, to the National Disability Insurance Scheme. Additionally, it provides funds for public

and community schemes, such as the Black Spot program, and to individuals and corporations through changes to the rates and types of tax collected.

The budget had not always been as widely scrutinised. In the 1960s the main focus of politicians was on the benefits of expenditure. The budget and its contents more generally did not attract as much interest. According to Wanna et al.,

[f]ew politicians of the late 1960s showed any interest or concern in over-spending or debt levels. There was also no great knowledge among politicians about either expenditure management or the consequences of long term debt repayment obligations. (2000: 50)

Reflecting this outlook, there were also very few economists working for companies or financial journalists attached to general newspapers at this time.

Political Advantage, Public Service Opposition and Other Factors

As early as the 1950s there was a clash between transparency – then referred to as ‘openness’ – and political advantage. At that time (in contrast to today, where gaining a budget surplus is considered a great achievement), surpluses were considered an embarrassment and were scorned by the media (Daily Telegraph, 1951: 1; Australian Financial Review, 1951: 1; Carlitz, 2013: 1). As a result, governments hid them by ‘creative accounting to avoid having to record a surplus in the budget’ (Bowen, 2015: 174). Such secrecy was the antithesis of transparency. Likewise, in the early 1950s Arthur Fadden, Prime Minister Menzies’ Treasurer in the Liberal/Country Party Government, delayed taking action to bring down a contractionary budget or mini-budget until after the 1951 election and the subsequent referendum to ban the Communist Party, despite inflation getting out of control (Fadden, 1969: 120–121; Whitwell, 1986: 104–107). Both actions – not disclosing a surplus and putting off harsh measures until after an election or referendum – are different examples of budget transparency clashing with political advantage. While the seeking of political advantage usually manifested in budget information being made less transparent, it could on occasion be advantageous to highlight some favourable information (see Chapter Four). This advantage accrued to one political party, usually the government, at the expense of its opponents, often its main rival political party.

There were other factors apart from political advantage that competed with transparency in the presentation of budgets, including public service opposition and budget changes made for another purpose. Public service opposition or intransigence refers to the situation where the Commonwealth public service either maintained secrecy or recommended changes to the

budget with the intention of reinforcing secrecy or reducing transparency, typically because it did not want information on aspects of decision-making or advice to government to be subject to scrutiny. Unintended side-effects that diminished transparency could occur where changes were made to the presentation of the budget without being mindful of the need to maintain transparency. Such changes could be made for reasons unrelated to transparency – for example, changing the Commonwealth Budget Papers to introduce accrual accounting and budgeting. These substitutions were not made with the intent to reduce transparency, but such was the consequence of the change nonetheless (Gittins, 2000b: 35).

Commonwealth Budget

The Commonwealth Budget gives insights into the Government's objectives and priorities for the following year and serves as an update on the Australian economy. Under Westminster conventions, a budget has been brought down every year since federation. From 1901 to 1993, the Commonwealth Budget was usually brought down on the first sitting day in August at the start of the Spring session. Since 1994, it has usually been brought down towards the middle of the Autumn session, generally on the second Tuesday in May.

There are several historic features of the Commonwealth Budget that are of importance due to constitutional requirements. These are set out below.

Section 54 of the Constitution states that there be a separate law appropriating funds for the 'ordinary annual services of the Government', and that 'other' matters must not be dealt with in the same bill (Australian Constitution, 1901: s. 54; Mather, 2019: 2). In accordance with a 1965 compact between the Commonwealth Houses of Parliament, the House of Representatives and the Senate, and in accordance with the Australian Constitution, the Senate can amend aspects of the budget that are not classified as being for the ordinary annual services of government (Liang, 2016: 386).

Commonwealth annual expenditure authorised by 'special' (permanent) legislation has grown over time, with 56% of expenditure authorised in this way in 1969–70, 74% in 1992–93 and about 80% in the twenty or so years prior to the pandemic of 2020–21 (Tanner, 2005: 10; Weight and Hawkins, 2018: 10). This compares with just 25% in the UK (Tanner, 2005: 10).

Section 83 of the Australian Constitution states that 'no money can be drawn from the Commonwealth Treasury unless it is under an appropriation made by law' (Australian

Constitution, 1901: s. 83). This section makes it clear that the government cannot spend money without the specific authorisation of the parliament (Australian Constitution, 1901: s. 83).

RESEARCH DESIGN

The two questions that guided this research were, firstly, why were the reforms introduced, and secondly, were these reforms successful? I have chosen to undertake this research as a qualitative research project. This is because a qualitative project accepts the ‘value of depth’ and ‘does not shy away from political agendas’ (O’Leary, 2014: 130). Each of the main works on success and failure has been undertaken by way of a case study approach (Bovens, ‘t Hart & Peters, 2001; Compton & ‘t Hart, 2019, Luetjers, Mintorn & ‘t Hart, 2019). This is acknowledged by McConnell, who wrote about the categories of process, programme and political:

These categories should be considered something of an intellectual mapping exercise involving judgement in order to get a sense of the forms, strengths and interconnections of failure. Very few policies will fit neatly into the same category but the weighing up of what factors are/are not important, is part of the ‘art and craft’ of analysis. (2015: 237)

Such analysis lends itself to be undertaken as a qualitative research project.

To answer the two research questions, I explored four case studies: the published forward estimates, the Charter of Budget Honesty (the Charter), Operation Sunlight (OS) and the Parliamentary Budget Office (PBO). I reviewed the international literature (Chapter Two), as there have been considerable developments in this field overseas. The three major international financial organisations – the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD) and the World Bank (WB) – all formally adopted budget transparency as an important goal around about 2000 (IMF, 1997; OECD, 2002; WB, 2003). A fourth international organisation, the International Budget Partnership, was established in 1997 with an emphasis on budget transparency (Carlitz et. al., 2009: 2).

Sitting below the overarching research questions, it was also necessary to explore the often, complex relationship between political advantage, public service opposition, and budget transparency. To collect data in this area I undertook interviews with four groups of people. The first were close observers of the budget over an extended period. The second group comprised former Treasurers and Ministers for Finance – budget decision-makers, only able to

be over-ruled by the Prime Minister, Cabinet, Caucus or party room. Shadow Treasurers and Shadow Ministers for Finance closely monitor the work of their government counterparts, and they formed the third group of interviewees. Finally, I interviewed a number of senior officials in Treasury and Finance, as they have intimate knowledge of the process of putting together a budget.

To understand the success or failure of the introduced transparency, I have applied McConnell's framework of success and failure. In Chapter Three I explore McConnell's theory relating to public policy-making (2010a; 2015) as the theoretical framework for this thesis. McConnell was the first author to explore in detail 'the grey areas in between' failure and success (2010b: 345-362); prior to his work, analysis was largely confined to success or failure. McConnell wrote:

Unless a framework is provided to help scholars approach the complex relationship between success and failure, then analysis will continue to founder on little more than generalised assumptions such as 'mixed success' and 'partial success'. (2010a: 64)

McConnell spells out in detail five categories of success: Success, Durable Success, Conflicted Success, Precarious Success and Failure (2010a: 73). He later modified this to three categories, Resilient Success, Conflicted Success and Marginal Success (2015: 237). McConnell's framework has gained acceptance from other scholars in the field, although there have been various modifications, including by McConnell himself, to the framework (McConnell et al, 2020: 589–608).

A key aspect of this research was the consideration of a public policy initiative, the implementation of greater Commonwealth Budget transparency. McConnell's framework was used to systematically consider the extent to which the implementation of this public policy has been successful. Chapter Three also canvasses other theories that seek to explain public policy success and failure and outlines why McConnell's theory was chosen.

THESIS STRUCTURE

The remainder of this thesis is structured around these issues. The theoretical underpinnings of the thesis are developed in the literature review (Chapter Two), where the interaction of the four key concepts is subjected to a thorough examination. This discussion and analysis, clarifies their meaning and their use in subsequent chapters. The examination of the academic and other literature also delved into the meanings and roles of budgets, budget transparency, political

advantage and public service opposition. The brief literature reviews for each case study are placed towards the beginning of the case study chapters (Chapters Four to Seven).

Chapter Three introduces the research methodology, including the data collection and analysis applied to develop a thorough understanding of success and failure in public policy and how McConnell's interpretation has been applied and tested. The discussion of methodology explores the methods used to undertake the interviews with close observers, ministers, shadow ministers and public servants about how and why decisions were taken. The semi-structured interviews conducted for this thesis represent the first specific attempt in Australia to explore the interaction between budget transparency and political advantage and public service opposition as they applied to budgets over this extended period. I knew from my long study of politics that political advantage and public service opposition could be counterweights to budget transparency.

This thesis spans a long timeframe, and it is likely many readers would be unfamiliar with the names, positions, affiliations and dates of at least some of the politicians and public servants mentioned. Appendix Two therefore sets out this information in eleven tables.

THE FOUR CASE STUDIES

Before moving on to introduce the selected case studies, there is a need to understand why they were chosen and not others. For selection as a case study, the public policy intervention needed to have proposed to make a substantial and lasting change to the budget, which advanced transparency. After considering a list of changes that occurred during the post-1975 period eight were considered as having the potential to be considered as case studies. These were:

1. Regular content and format changes to the budget papers
2. The introduction of accrual accounting
3. The adoption of intergenerational reporting
4. The introduction of medium term (ten year) fiscal strategies and outlook
5. The published forward estimates
6. The Charter of Budget Honesty
7. Operation Sunlight
8. The Parliamentary Budget Office.

Four case studies were discarded after consideration. They were the (1) regular content and format changes to the budget papers, (2) the introduction of accrual accounting, (3) the

adoption of intergenerational reporting and (4) the introduction of the medium term (ten year) fiscal strategies and outlook.

The regular content and format changes to the budget papers were not selected as they were incremental and ongoing throughout the period. While many of the changes had a focus on improving transparency, they were generally fragmented and not integrated in a manner that would facilitate consideration of them as a holistic topic. Some of these changes will be commented upon and analysed due to their relationship with the selected case studies. Secondly, the introduction of accrual accounting and budgeting, when it was properly bedded down, did advance transparency, but there was not as much benefit to the Commonwealth Budget as anticipated by its advocates. It was more of an administrative exercise, with politicians not closely involved. Initially, it did not make the budget more transparent. While it has lasted a long time and is still in place, there were some unintended consequences, which led to some backsliding on it. Thirdly, intergenerational reporting added to transparency over the very long term. Under the Charter these intergenerational reports had to be produced every five years. They produced a forty year hence state of the budget. While these reports are important, they are just one piece of the budget architecture established by the Charter, which is proposed to be considered as a separate case study within which they are briefly considered. Finally, the introduction of the medium-term (ten-year) fiscal strategy and outlook was an important development. To some extent it is still being used to displace or diminish the importance of the published four-year forward estimates. They are relevant to both the introduction of the four-year forward estimates case study and the Charter case study and are better dealt with in those contexts rather than as separate case study.

Chapters Four to Seven contain the four case studies used in this research. In selecting the particular policy interventions that served as case studies, the primary criterion was that the intervention needed to make a substantial change to the budget, which advanced – or was intended to advance – transparency. The other advantages of these case studies were that they:

- had different starting points
- were introduced by governments of different parties
- were linked but distinct
- were implemented over an extended period.

The first case study – published forward estimates – covers the period of the Hawke and Keating Labor Governments (1983–1996), when the forward estimates were incorporated into the Charter with its introduction to parliament in 1996. The preceding period of the Liberal/Country Government (1975–1983) was one of relative budget opacity and the evolution of the estimates. The second case study – dealing with the Charter – stretches from the beginning of the Keating Labor Government in 1991 to the end of the Liberal/National Party Government at the 2022 election. The third case study – OS – started from the appointment of Lindsay Tanner as Shadow Minister for Finance in 2005 and ended with his retirement from parliament at the 2010 election. Finally, the fourth case study – the PBO – commenced from the signing of an Agreement for a Better Parliament in 2010 and lasted until the end of the Liberal/National Party Government in 2022.

Published Forward Estimates of the Budget

After the 1983 election the new Labor Government held the National Economic Summit (the Summit) and released three years of expenditure forward estimates as a background document for the Summit. The Hawke Labor Government then produced budgetary and financial reforms, of which the published expenditure forward estimates permanently introduced in 1984 were a key element. The purpose of these reforms was stated as:

- Improving the process of Government decision-making
- Improving the information base and process for parliamentary scrutiny of the budget
- Upgrading the financial management in all government agencies.

(Commonwealth of Australia, 1984: 1)

The published expenditure forward estimates brought together into the one document, the government expenditure estimates from Appropriation Bills No. 1 and No. 2 and the special (permanent) legislative expenditures. They outline how expenditure changes made in one year would affect expenditure in future years of the expenditure forward estimates.

Both the expenditure and revenue forward estimates have been continually produced in much the same form by Liberal/National and Labor governments. Their publication was codified by the Charter. They promoted transparency, as they contained a wide range of information about projected expenditure and revenue that was not previously available to the public.

The Charter of Budget Honesty

The Liberal/National Party Government elected in 1996 introduced the Charter (Costello, 1996: 8183-8185). It created an overarching budget framework that specified when and what key budget documentation was to be released. It was initially opposed by the opposition and minor parties in the Senate but eventually the Government used executive muscle to have the Charter legislation passed. The government was politically obliged but not legally mandated to release the seven documents at the specified time. Each of the documents was designed to advance the transparency of the budget.

Operation Sunlight

OS, an ambitious reform program conceived by the Labor Opposition, was consulted upon in the 2005 to 2007 period. As part of the consultation on 6 May 2007, the Shadow Minister for Finance, Lindsay Tanner, made a commitment to engage then Australian Democrat Senator Andrew Murray to undertake a review of OS should Labor win the 2007 Federal Election. He fulfilled this commitment by appointing Senator Murray on 24 March 2008 to undertake the review, which was completed on 26 June 2008. It became government policy under the Labor Government after the 2007 election and its breadth was expanded by Tanner, now Minister for Finance, in December 2008 in response to the Murray review (Murray, 2008). OS was implemented between late 2007 and 2010. Its purpose was to bring about a range of reforms that had the making of the budget more transparent at their heart.

Parliamentary Budget Office

The PBO establishment was unique in that it was set up as a consequence of the arrangement reached between a minority Labor Government and four minor party and independent members, who together held the 'balance of power' in the House of Representatives (Watt & Anderson, 2017: 1). Two of the independents, Windsor and Oakeshott, entered into an agreement to support the government on motions of confidence and supply on 7 September 2010. Annexure A to this agreement was the 'Agreement for a Better Parliament', which included section 2.38 under the heading, 'Resources of the Parliament', a commitment by the government to establish a PBO. The PBO would be answerable to and provide independent budget advice to the Parliament. It would give advice to individual members of Parliament, and also would provide detailed economic analysis on areas of interest. This provided a point of contrast to the other three reforms, which were mainly under the control of the government.

Its role was to advise the Parliament on the budget in a transparent manner. It has existed for almost fourteen years since its inception and has survived two changes of government.

Why four case studies?

This thesis uses multiple case studies to explore the success to failure spectrum of the transparency of the Commonwealth Budget in different settings, that gives rise to points of comparison. Additionally, it presents the opportunity to follow the development of the transparency of the budget over the last almost fifty years. This longer timeframe allows for an examination of whether the created transparency from an earlier period was maintained.

The four case studies each provide different views of the budget. The first two involve actors at the apex of the government. The first case study involves the opening up of the budget to partial scrutiny through the introduction of three years of published forward estimates. This is compared to the previous Fraser Government period of relative budget secrecy. However, while the Labor Government immediately published the expenditure forward estimates, it waited over a decade before it published the revenue forward estimates. This allowed me to explore why and what impact this has on the success to failure spectrum. The second case study, the Charter, provided the framework for all future budgets. It was opposed at cabinet level and in the Senate but was eventually passed using executive muscle. This legislation was loosely based on the New Zealand Fiscal Responsibility Act, so it is legislation borrowed from another jurisdiction. It provided for the publication of seven documents designed to advance transparency. The Charter has been in place for almost thirty years.

The OS case study is pitched at a slightly lower level than the first two, between the Treasurer, Minister for Finance, Treasury and the Department of Finance. Thus it gave me the opportunity to analyse how Treasury and Finance responded to a detailed policy agenda that had been consulted upon and endorsed at an election. While its initiatives were mainly administrative in nature, it does seek to amend the Charter to make it better and fairer. This gives me the opportunity to explore how the success to failure spectrum dealt with a range of reforms that were made up of six strands of policy proposals, which involve the public service.

Finally, the PBO was introduced through legislation. The rationale for having a PBO was based on the success of overseas of Independent Financial Institutions. It was established during a 'hung' Parliament with the government relying on the Australian Greens and three independents to assist in passing government legislation in the form in which it was submitted.

This contrasted with the earlier example of the use of executive muscle set out in the Charter case study. The PBO is an independent entity only answerable to the Parliament, which does not have the power to direct its work. Its mandate is large but limited, as its legislation identifies certain activities that it is prohibited from doing. As such, it could delve into various budget issues of its own volition. This brought additional transparency to the budget.

In summary, the case studies allow an examination of the transparency of the budget over about fifty years. Each case study provides a different aspect of the interplay of the budget and national politics. These case studies provide different perspectives to examine the success to failure spectrum. The Charter and OS are the most similar in content, because OS sought to amend and advance the transparency provided by the Charter. The most different is the establishment of the PBO, as it can inquire into aspects of the budget that were not made more transparent by the first three case studies.

CONCLUSION

Chapters Four through Seven concentrate on these four case studies. They provide answers to the questions of what caused the changes and whether they were successful. In so doing, they explore whether the budget transparency created was able to stand up to the challenges posed by the quest for political advantage, public service opposition and other threats. The findings are brought together in Chapter Eight, which examines the interaction of the case studies and draws conclusions about McConnell's framework.

CHAPTER TWO – A REVIEW OF THE ACADEMIC LITERATURE RELATED TO BUDGETARY TRANSPARENCY, POLITICAL ADVANTAGE AND PUBLIC SERVICE OPPOSITION

The gap in the academic literature which this research aims to fill is a lack of academic writing about the success of creating Commonwealth Budget transparency, despite counterweights such as political advantage and public service opposition. By using McConnell's theory of policy success, the nature and degree of success is measured using four case studies: Published Forward Estimates of the Budget (Chapter Four), The Charter of Budget Honesty (Chapter Five), Operation Sunlight (Chapter Six) and the Parliamentary Budget Office (Chapter Seven). Why were these initiatives taken and to what extent were they successful? These are the questions answered by my research.

This chapter explores the academic literature that deals with four concepts upon which this research was based. It does not include any of the academic literature produced by or about McConnell's exploration of success and failure; this topic is explored in the next chapter, on the research methodology, with an explanation of his framework and how it was applied in this research.

The first concept is 'budgets and budgeting'. Together with transparency, they bring about the second concept, 'budget transparency'. This is a complex term. For most of the period under scrutiny, they are the words used to describe the concept under consideration. During the early period similar situations were described as 'openness'. Budget transparency has been widely used in everyday speech, as well as in political discourse, since the early 2000s. 'Commonwealth Budget transparency', which was in use from the mid-1990s, is a sub-category of budget transparency.

In the political sphere budget transparency had two usual counterweights, 'political advantage' and 'public service opposition', the third and fourth concepts considered.¹ They mostly acted to diminish budget transparency.

¹ The concepts 'political advantage' and 'public service opposition' have fairly wide meanings. This thesis only explored their interaction with budget transparency. Lijphart's theory of democracy and the concept of partisanship were mentioned a few times in this thesis. Their use was to compliment the research on budget transparency and the thesis did not seek to explore them.

BUDGET AND BUDGETING

The first concept is ‘budgets and budgeting’. Public sector budgeting undertaken by governments is quite different from private sector budgeting undertaken by corporations. As Tat-Kei Ho writes:

Public budgeting is composed of at least two types of decision-making: how much a government should extract from the private economy through taxation, user charges and fees, and borrowing and how it should spend the resources to advance the social and economic good and the policy objectives desired by the decisions-makers and those they represent. The first set of decisions is about fiscal policies of a country and the second is about appropriation and management once the resources are in the hands of the government. (2010: 218)

With public sector budgeting, the government must obtain parliament’s approval of the budget. The budget must delineate the nature of the expenditure, which must not exceed what has been approved (Australian Constitution, 1901: s. 83; OECD, 2023: 5–6). The complexity of budgets increased when it was understood that they have no universal form, with budgets taking on a variety of forms at different times and in different countries (Wanna et al., 2000: 1–2).

Wanna et al. identify a commonality in the role of public sector budgets between different countries. They set out the major role of budgets as follows:

Budgets are not merely financial they are also about power. They enable governments to resource themselves to perform certain roles or activities within or through the state. (2000: 2)

Succinctly, Joseph White quotes from an introductory note to the OECD Principles of Budgetary Governance to expand upon this viewpoint, when he writes:

More than being ‘a central policy document of government’ and way ‘to turn the aspirations into reality’, the note proclaims, ‘the budget is a contract between citizens and the state, showing how resources are raised and allocated for the delivery of public services... Budgeting is thus an essential keystone in the architecture of trust between states and their citizens. (2014: 140)

These statements about the role of budgeting explain why budgets have been chosen as the subject matter of this research. As Smith and Lynch write, ‘the politician sees the budget process as a political event conducted in the political arena for political advantage’ (2004: 37).

For this reason, a strong argument could be made in favour of budgets being transparent (White, 2014: 133, 136).

There is a view that the political involvement in budgets can be narrowed; however, Munshi Premchand rejects this view, writing:

But conventional wisdom holds that politics is dominant in policy formulation and that implementation is administrative in nature. This is a myth, however – for political influence and interplay of political forces are to be found at every stage of management. (1993: 7)

The foregoing had two implications for the research. It was necessary to identify, firstly, the budgeting environment the research was to consider and, secondly, the characteristics of that environment.

The budget environment to be considered was that of the Commonwealth. The Commonwealth Budget refers to the main spending plan of the government for the year ahead (Wanna, 2010: 5). The development of a budget is usually dictated by an annual budget cycle, which sets out the steps that needed to be undertaken and their sequence in order to create a budget (Blöndal et al., 2008: 157, 169). A key output of this budget cycle is the creation of a large amount of documentation, which provides extensive information about the budget.

Budgets can be a positive mechanism for governments to promote themselves and strengthen their political position. However, they can also be a negative factor that can be used by the political opposition to damage the government and weaken its political position (White, 2014: 141–142). Therefore, governments apply the tools and techniques available to them to gain political advantage from budgets and budgeting. When tactics used to gain political advantage interact with budgets, various outcomes can occur. One of these is diminished budget transparency (Tanner, 2011: 108; Wanna, 2015a: 105).

BUDGET TRANSPARENCY

Adding budget (or fiscal) to transparency produces ‘budget transparency’, the second concept explored. It was ‘not easy to make a strict distinction between fiscal and budget transparency, often used as synonyms’ (Prijakovic, 2022: 636). However, I distinguish fiscal transparency as a broader notion than budget transparency. It also includes activities not funded from the budget, such as quasi-fiscal activities undertaken by government sector public enterprises or central banks. It refers to all assets and liabilities of the public sector, as well as revenues and

expenditure from the annual budget. While this research is about budget transparency, the transparency principles pertaining to both budget and fiscal transparency are similar.

International Organisations Come to Understand Budget Transparency

The three main international organisations, the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD) and the World Bank (WB) – all adopted budget (or fiscal) transparency about 2000: the IMF a little before, the OECD and the WB a little after.

The IMF is an organisation of around 190 countries, working to foster global monetary cooperation, secure financial stability, facilitate international trade, promote high employment and sustainable economic growth and reduce poverty around the world (IMF, 2025). The OECD is an international organisation in which governments work together to find solutions to common challenges, develop global standards, share experiences and identify best practices to promote better policies for better lives (OECD, 2025). It is made up mostly of developed countries. The WB is an international organisation dedicated to providing financing, advice and research to developing nations to aid their economic advancement (WB, 2025).

Each of these organisations came to the view that transparency was linked to good governance and successful financial and budget policies. In *Public Expenditure Management*, a book written for the IMF in 1993, Premchand wrote about six presumptions, one being ‘that the processes are transparent and fully accountable’ (1993: 4). The importance of transparency was emphasised throughout this book, which was regularly cited as a valuable early contribution. The formal transparency process commenced with the Madrid Declaration in 1994, when the Interim Committee on the International Monetary System called ‘on all countries to adopt sound domestic policies and embrace international economic co-operation and integration’ (Boughton, 2002). The IMF then took steps to implement that policy, including adopting and applying specific standards on data dissemination, the soundness of the banking systems and fiscal transparency (the IMF’s Special Dissemination Standard and General Data Dissemination System; the Basel Committee’s Core Principles for Effective Banking Supervision; the IMF’s Code of Good Practices on Fiscal Transparency) (Boughton, 2002). Then, in 1997, the IMF formalised its view of fiscal (or budget) transparency in a comprehensive set of standards. Further, the IMF adopted a Code of Good Practices on Transparency in Monetary and Financial Policies on 26 September 1999 (IMF, 1999). This Code was a landmark contribution on budget transparency early in the period, as it was the first

comprehensive statement from a major financial institution about its expectation for budget transparency. The IMF's Executive Board approved the Supporting Document to the Code of Good Practices on Transparency in Monetary and Fiscal Policies on 24 July 2000 (IMF, 2000a). It released its Updated Code of Good Practices on Transparency in Monetary and Financial Policies on 3 August 2000 (IMF, 2000b), which refined and demonstrated the worth of the Code.

Ruth Carlitz wrote:

Following the Asian financial crisis, the IMF formalised its guidance on fiscal transparency by releasing its Code of Good Practices on Fiscal Transparency in April 1998 [sic]. It has subsequently published revised versions in 2001 [sic] and 2007, along with a manual to assist governments with practical implementation. (2013: 2)

As recently as 30 July 2020, an IMF Blog post was titled 'Transparency Makes Central Banks more Effective and Trusted' (Tobias, Shabsigh & Khan, 2020).

In 2001 the OECD published *Journal on Budgeting* without mentioning transparency (OECD, 2001), but the following year it published a document titled *OECD Best Practices for Budget Transparency* (OECD, 2002), which advanced transparency by building on the landmark IMF code. The OECD has continued its emphasis on transparency in various recent publications, with the latest version of its Budget Transparency Toolkit published in 2017 (OECD, 2017).

The WB was slightly slower to accept that transparency was important for the budget. This can be seen in its equivocation about the value of transparency in a 2001 paper titled 'Towards Transparency, New Approaches and their Application to Financial Markets', in which Tara Vishwanath and Daniel Kaufmann wrote that '[d]espite the perceived importance of transparency, few theoretical or empirical studies have examined its role in enhancing long-term growth and improving the stability of markets' (2001: 42). Transparency International published papers titled 'World Bank needs to strengthen its anti-corruption work' (August, 2000) and 'Transparency International encourages the World Bank to adopt its 10-point Programme Corruption Index to be published on 13 September' (Transparency International, September, 2000). In a Corporate Governance Framework for Implementation published in 2000, the WB gave little weight to budget transparency (Iskander & Chanlou, 2000: 1-30), but by 2003 it had adopted budget transparency as important. In the conclusions of a Policy Research Working Paper by Roumeen Islam titled 'Do more Transparent Governments Govern Better?', she wrote:

The two sets of investigations have demonstrated that the information flows as proxied by the two indices, the transparency index and the access to information index positively correlated with the quality of governance. (2003: 36)

The WB now gives great weight to the effect of transparency. In its 2020 publication *Enhancing Government Effectiveness and Transparency: The Fight Against Corruption*, it said that transparency was an important contributor to the fight against corruption (World Bank Group, 2020b). Likewise, in its April 2020 report ‘Transparency Is the Key to Weathering Shocks, Investing in Growth, and Enhancing Trust in Government’ it again emphasised the importance of transparency (World Bank Group, 2020a).

These three international organisations adopted a similar definition of budget (or fiscal) transparency, which the OECD described in a note from the editors of the OECD *Best Practices for Budget Transparency* as ‘the full disclosure of all relevant fiscal information in a timely and systematic manner’ (OECD, 2002: 3).

Philips and Stewart argue that ‘the concept of fiscal transparency was not a neutral public good, but one that is open to a range of definitions that serve different interests’ (2009: 799). They wrote that ‘most governments and international institutions focus primarily on fiscal discipline and on providing information to establish credibility for financial markets, international lenders, and donors’ (2009: 799). However, they tend to disregard the political nature of the budget, and consequently they ignore the question of ‘to what extent fiscal transparency norms enable distributive justice and democratic participation in budget decision making’ (2009: 799). Participatory budgeting, which originally arose in Brazil in the 1970s (Carlitz, 2013: s51), is described as a process in which citizens, either as individuals or through civic associations, voluntarily and regularly contribute to decision-making over at least part of the public budget through an annual series of meetings with government authorities (Goldfrank, 2007).

Benito and Bastida advanced transparency by identifying its three core components. These are:

(1) the release of budget data systematically and timely release of all relevant fiscal information, (2) an effective role for the legislature (scrutinise budget reports, discussing and influencing of budget policy, holding government accountable), and (3) an effective role for civil society through the media and non-government organisations (influencing budget policy, holding governments accountable). (2009: 404)

A fourth major international organisation, the International Budget Partnership (IBP), defines budget transparency more specifically as requiring ‘governments to publish eight key and basic

documents during a country's budget year' (IBP, 2010: 15). This was a major landmark contribution, which started in the middle of the period of budget transparency analysis and has continued into the later period. It was a landmark because it provided a systematic tool to advance transparency in a large and growing number of countries. It was also used by some academics for their studies on budget transparency. These eight documents are:

- 1) Pre-budget Statement;
- 2) Executive Budget Proposal;
- 3) Enacted Budget;
- 4) In-Year Reports;
- 5) Mid-Year Review;
- 6) End Year Report;
- 7) Audit Report; and
- 8) Citizens' Budget (IBP, 2010: 15, 17).

In 2006, IBP commenced publishing the Open Budget Survey (OBS), which is organised about every two years. As of 2023 it had about 125 countries participating (IBP, 2023a). As discussed below, the OBS uses 'criteria developed by the IMF in its Code of Practices on Fiscal Transparency [and] the OECD in its Best Practices for Budget Transparency' (IBP, 2010: 14). The OBS measure was used to generate evidence in some articles researching the contribution of budget transparency (Carlitz, 2013; Albassam, 2015; Citro, Cuadrado-Ballesteros & Bisogno, 2019; Cuadrado-Ballesteros & Bisogno, 2022).

Academic Discussion of Budget Transparency

In the last twenty-five years there has been extensive academic writing about budget transparency. Some of this writing has been about the benefits of budget transparency, while other studies focus on the conditions that are conducive to the existence of budget transparency. Additional topics included circumstances that detracted from budget transparency. Like transparency generally, budget transparency operates on a continuum from budget secrecy to full budget transparency. While 'some [budget] transparency is good, more is not necessarily better' (Hood & Heald, 2006: x). But any conditions that detract from budget transparency would detract from its benefits, even if this created a net benefit overall by creating a benefit in areas such as privacy, commercial-in-confidence or state security.

The Benefits of Budget Transparency

Budget transparency has been credited with generating efficiency (Jung, 2022), good governance and promoting financial stability (Albassam, 2015; Bisogno & Cuadrado-Ballesteros, 2022), fighting corruption (Cimpoeru & Cimpoeru, 2015), increasing accountability and making fiscal rules work (Gootjes & de Haan, 2022), generating better economic performance (Trajkovic, 2022) and producing a better budget balance, credit rating and budget estimates and forecasts (Prijakovic, 2022).

Jung (2022), using a series of robustness tests, has shown by the example of the introduction of an online open budget system in South Korea that budget transparency reduces the size of the unused budget, an indicator of budget inefficiency.

Bisogno and Cuadrado-Ballesteros report that improving budget transparency has an effect on citizens' trust and participation (2022: 226). Their findings are consistent with those of Benito and Bastida, whose study evidenced that higher levels of budget transparency may reduce the possibility of politicians using deficits to achieve opportunistic objectives (2009: 403). Bisogno and Cuadrado-Ballesteros found that budget transparency may be associated with the financial sustainability of governments, even beyond enhancing citizen trust and participation (2022). Alt and Lassen in a valuable and highly cited contribution use their definition of political polarisation as 'the distance or absolute distance between platforms of the parties' to construct two models, one to measure the degree of polarisation and the other to measure the political budget cycle (2006: 533). They find that the less transparency involved, the greater the political budget cycle – that is, the higher the budget deficit or the lower the budget surplus before an election. Where countries have higher political polarisation, they were found to have higher expenditure in election years (2006: 533).

Gootjes and de Haan have shown that fiscal rules increase accountability where a high level of budget transparency is present. They demonstrated that fiscal adjustments were likely to be successful where budget transparency was sufficiently high (2022). Prijakovic used an examination of papers published during the 2000–21 period to understand those features that budget transparency delivered (2022: 633–634), concentrating on both national and sub-national governments. She found that among the economic variables the most significant effect of budget transparency was on government budget balance, debt and expenditures, with better budget balance, credit ratings, budget estimation and forecasting, as well as higher expenditures and revenues and lower borrowing costs, government debt and inflation (2022: 659). The

highest proven political impact of budget transparency was on corruption (2022: 659–660). Governments with higher levels of budget transparency were perceived as less corrupt and having better control of corruption, as well as higher government quality, effectiveness and spending efficiency (2022: 659–660). Moreover, they had more popular governors and higher public participation (2022: 660).

Cimpoeru and Cimpoeru demonstrated through a valuable empirical study that high budget transparency scores, using the Open Budget Index, have the effect of reducing corruption in all countries (2015: 579). Their arguments were quite plausible. They also report that budget transparency improves government policies while providing crucial information to the public. Trajkovic concludes that openness of the economy had a ‘positive impact on the increase in the share of private fixed investments in GDP’ (2022: 67). It also contributed to improved quality of institutions, which had a beneficial effect on the share of private fixed investments in GDP and thus improved the outlook for economic growth. Other factors that contributed were external demand, real interest rates and the relative price of capital (2022: 67).

The Detriments of Budget Transparency

There were also circumstances under which budget transparency was disadvantageous. Kolstad and Wiig note that transparency has the potential to reveal to the unscrupulous how to best direct their bribes (2009: 525–526). Prat makes a point about skewed incentives – in the context of government budgets, fiscal transparency could create incentives for governments to falsify budget information (2005: 862–877). Olken notes that monitoring public projects is a public good, which could lead to a ‘free rider’ problem. This occurs when individuals without adequate resources to monitor themselves know that they can ‘free ride’ on the monitoring efforts of others, which can lead to under-provision of monitoring (2007: 237–239). ‘Grassroots monitoring may also be prone to capture by local elites’ (Carlitz, 2013: s55). Chen and Zhang (2020) find that there is a tension between budget transparency and maintaining national security. Their study, surveying three departments across 36 Chinese municipalities, found that without ‘boundaries clarified by law, disclosure by request... can rarely be successful’ (2020: 301, 313–314). The informational advantages that they offer give little incentive for politicians to disclose budget information (Lapsley & Rios, 2015: 377). The government has little incentive to make the budget transparent and available to the public (Alesina & Perotti, 1996: 401–407) given the diverging interests of policymaker and the public,

in which the former has informational advantages, while assuming the representational role of the latter (Marino & Matsusaka, 2005: 319-320).

Indicators of Budget Transparency

Various factors were found to be conducive to budget transparency. Increased budget transparency can be adopted by a parliamentary opposition, where an established government shows no interest in creating extra budget transparency. When the opposition becomes the government, it introduces the greater budget transparency that it promised. This is usually done out of a sense of righteousness (e.g., giving the auditor-general greater powers, as the Harper Opposition promised to do) and was included in the platform that the opposition took to the election which it won. It is not done primarily for political advantage, although there was political advantage involved, particularly for the more established governments. For example, the long-serving UK Conservative Government of 1979–1997 demonstrated no interest in transparency, as shown by its opposition to introducing a Freedom of Information Act (Felle, 2016). The Labour Opposition promised greater budget transparency (Labour Party, 1997: Election Manifesto) and when it was elected to government brought in the *Finance Act 1998* and the Code for Financial Stability 1998.

In Canada the Liberal Government of 1993–2006 demonstrated a lack of transparency as shown by the sponsorship scandal (Plamondon, 2006: 384). The opposition promised to create more transparency (Harper, 2005: Speech to Conservative Party MPs). When the Conservative Government was elected in 2006, it brought in the *Federal Accountability Act 2006*, which increased transparency. Toward the end of the UK Labour Government of 1997–2010, the opposition alleged there was a lack of transparency of budget figures provided during the Global Financial Crisis and it committed to introduce greater transparency by creating an Office for Budget Responsibility (Cameron, 2008: Speech to the Conservative Party Conference). When it was elected in 2010, the Conservative/Liberal Coalition Government introduced the *Budget Responsibility and National Audit Act 2011*, which increased budget transparency.

There were the positive effects of internet penetration, education and government balance. Budget transparency was enhanced by legislative budgetary oversight, which was explained by the type of legislature (bicameral versus unicameral), legal system (common law versus civil law), supreme audit institution oversight and economic and democratic development (Rios et al., 2014, 2016). However, for very large amounts of technical information, intermediation

becomes necessary. Justice and Dulger have outlined why the role of the intermediation is required:

Effective transparency entails the intelligibility and useability as well as availability of budget information, to nonspecialists (most citizens and many public) as well as to budget analysts and other specialists and budget process insiders. (2009: 259).

Citro, Cuadrado-Ballesteros and Bisogno, in their valuable article ‘Explaining budget transparency through political factors’ (2019), argue that ‘empirical findings indicate that both governmental characteristics and the political and electoral systems of government affect the level of budget transparency. Accordingly, reforms aiming at improving budget transparency should intervene to affect a large set of factors; otherwise, they risk being unsuccessful’ (Citro, Cuadrado-Ballesteros & Bisogno, 2019). This article provided important new information about reforms aimed at improving budget transparency.

Wehner and de Renzio report that their results ‘suggest that free and fair elections have a significant direct effect on budgetary disclosure, and that they dampen the adverse effect on fiscal transparency of dependence on natural resource revenues’ (2013: 96). This analysis was backed by De Simone et al., who wrote in a valuable and oft-cited article that ‘free and fair elections are positively associated with fiscal transparency’ (2019: 1368). Further, they found that budget transparency makes politicians accountable and prevents fiscal manipulation (2019: 1368). They also write:

Accountability between government and the electorate – which fiscal transparency is presumed to foster – is undoubtedly clearer in democratic contexts (O’Donnell, 1998), where governments depend on voter satisfaction and politicians need to remain accountable, in order to secure re-election. (De Simone et al., 2019: 1369)

As for government characteristics, findings suggest that incumbents promote transparency when political competition is high in order to tie other politicians’ hands (Alt & Lessen, 2006: 54; Wehner & de Renzio, 2013). In terms of political and electoral systems, research indicates that countries with parliamentary political systems and plurality electoral systems tend to be more open on budgets (Dubrow; 2002; Lienert & Fainboim, 2010: 1). Furthermore, electoral competitiveness improves budget transparency. Additionally, the robustness of analyses show that the effects of the duration of the mandate, political ideology or parliamentary system are influenced by legal origin (Citro et al., 2019). The findings highlight the importance of the relationship between budget transparency and public sector reforms, especially those affecting

the political characteristics of a government and the institutional rules guiding its behaviour (Citro et al., 2019).

The Detractors from Budget Transparency

De Simon et al., examining 36 countries, find that government control over the legislature and legislative fragmentation is negatively associated with fiscal transparency (2019: 1368). Kolstad and Wiig report that positive outcomes cannot occur where people do not have the education levels to act on the information despite it being available (2009: 529). Countries may also lack the institutional capacity to realise the benefits of transparency. ‘Highly aggregated information can equally well lead to collective action problems’ (Carlitz, 2013: s54).

Bureaucratic behaviour theory explains that bureaucrats have an incentive to resist transparent budget systems in order to hide their rent-seeking behaviours. It became harder for bureaucrats to achieve opportunistic goals if the government releases more information (Persson, Roland, & Tabellini, 1997; Rios, Bastida & Benito, 2016; Jung, 2022). The article by Rios et al. is valuable as it evaluated the contribution of legislative budgetary oversight to improving budget transparency.

Summary

This analysis has demonstrated that there are many advantages to budget transparency, with the topic having been subject to significant analysis from a political viewpoint. Overall findings are that budget transparency promotes democratic values, while the presence of democratic principles is likely to be the most conducive to budget transparency. Where lack of education, low internet usage and poverty are prevalent, budget transparency is likely to be lower, and therefore, the benefits of budget transparency are likely to be less.

Three Measures of Budget Transparency Compared

The three definitions of budget transparency put forward earlier were subject to a more detailed review as measures of budget transparency. The first measure, contained in the OECD Best Practice paper, adopts a financial viewpoint. For a country to be considered to display budget transparency in a comprehensive sense, it needs to produce seventeen documents. These were listed under three headings: Budget Reports, Specific Disclosures, and Integrity, Control and Accountability. The more of these reports a country publishes, the closer it will be to full budget transparency under this measure (OECD, 2002: 8–14)

Benito and Bastida put forward a second measure and provided a method to test whether countries were compliant with budget transparency according to their definition. In setting up criteria to measure budget transparency against fiscal and political indicators, they firstly had to demonstrate which countries complied. Budget transparency was tested using the OECD/WB budgetary data base (OWD) (2009: 407–408). They focused mainly on the description of the transparency variable, which was constructed for their article. The OWD data was based on a survey and provided comparable information on nearly 300 aspects of the budget of each OECD member country and thirty non-member countries. The survey examined all aspects of budgeting, thus providing comprehensive data and allowing a better understanding of budget practices (2009: 403–417).

The third measure relies on confirming the existence and then making of an assessment of the eight documents required by the OBS. To reiterate, these were a pre-budget document, an executive budget proposal, the enacted budget, in-year reports, a mid-year review, an end-year report, an audit report and a citizens' budget (IBP, 2010: 15, 17). I note that the early surveys (2006 and 2008) only assessed seven documents (2006: v), with the enacted budget not considered separately (2006: 3; 2008: 1). From 2010 onwards, however, all eight documents were assessed (2010: 15). The OBS uses 'criteria developed by the IMF in its Code of Practices on Fiscal Transparency, the OECD in its Best Practices for Budget Transparency, and the International Organisation of Supreme Audit Institutions (INTOSAT) in its Lima Declaration of Guidelines on Auditing Precepts' (2010: 14). While it largely relies on these guidelines, it also assesses some issues that are not discussed in these documents (2010: 14).

Firstly, it was determined whether all seven/eight documents were produced as of the cut-off time for the assessment (2010: 15). If a document did not exist, the country was given no points for it (2010: 15). Then those documents that did exist were examined. The questionnaires were completed for each country by independent budget experts, who were not associated with the national government. Each country's completed questionnaire was independently reviewed by two anonymous experts, who likewise had no association with government. Additionally, the IBP invited the national government to comment on the questionnaire completed for that country. IBP staff members then reviewed the results for each country by checking the citations provided by the researchers, the peer reviewers, the government response and such factors as cross-country comparability of data and consistency in the assumptions used by researchers (2010: 15).

Ninety-two of the 123 questions asked about the public availability, timeliness and comprehensiveness of a country's budget reports. Scores assigned to these 92 questions were averaged and then used to determine the overall percentage transparency score for each country surveyed (2010: 15). These scores were used to place the countries into one of five categories. A score of between 81 and 100 was characterised as providing extensive information, 61–80 as providing significant information, 41–60 some information, 21–40 minimal information and 0–20 scant information (2010: 17).

Applying These Three Measures

The drawback of the first measure is that it does not state whether there is a cut-off point at which so few reports are provided that a country cannot be said to be practising budget transparency. Nor did it specify the manner to test the robustness of the reports produced. The measure is also limited, as it does not count democratic participation in budgeting (Philips & Stewart, 2009: 799). The measure provided by Benito and Bastida is more comprehensive, as it takes account of an 'effective role for civil society' (2009: 404), but it also has drawbacks. Firstly, it relies on answers provided to a survey, which – as the authors acknowledged – entailed all the shortcomings of questionnaire-based research. This meant that some countries that self-reported were likely to rate themselves too highly. Secondly, the survey focused on proforma procedures that may differ from actual practice. Thirdly, the OWD has been matched with the OECD Best Practices in Budget Transparency to build up the variables (2009: 404–408). There was reliance on the tightness of the link between them, which was not always present, to obtain greater reliability of the variable (2009: 414).

The third measure has no such drawbacks. It initiated the publication of a citizens' budget, which was the publication of a simplified and popular version of the official budget (IBP, 2010: 14). This easier-to-understand version of the budget provides the opportunity for input into the budget by the population. The use of independent assessors, reviewers and the IBP staff to review the budgeting rather than relying on self-reporting reduces the risk of ratings being too high. The scoring of 81–100 for extensive information and 61–80 for significant information clearly identifies those countries that have achieved an advanced rating, while for countries that achieved lower levels of budget transparency there was still room for improvement. There may have been too much focus on formal procedures, as opposed to actual practice, at least in the early years of the survey. This could be seen by the United Kingdom (UK) coming near the top of the early surveys with a score of 87 in 2010 but slipping to a score of 62 in the 2023

survey (Heald, 2012: 37; IBP: 2023b: UK). Previously, the UK had a citizens budget and pre-budget statement, but by 2023 it had neither; however, their absence alone was not sufficient to explain the large decline in the UK's score. Nor can it be explained wholly by a deterioration in performance. Therefore, it appears that looking at actual practice rather than relying on formal procedures can be said to explain some of the reduction (Heald, 2012: 37).

Preferred Measure of Budget Transparency

I intend to rely on this third definition for assessing budget transparency in each of my case studies and whether it has improved, as it is the most comprehensive and accurate way to measure the budget transparency of countries. This is further elaborated on in the Methodology. It was noted that there were other researchers cited in this section who have likewise relied on the OBS measure.

POLITICAL ADVANTAGE

One impediment to transparency is the seeking of political advantage, the third concept under consideration. Political advantage is about benefitting an individual or a political party, usually the government or opposition, and normally at the expense of the opposing major political party. It involves strategy, tactics and issues.

Muller and Strom (1999) have developed a theory identifying three motivations for the existence of political parties, 'Policy, Office, or Votes?'. This theory is mainly applicable in European politics, where there exists a culture of coalition or minority governments. However, it also applies in other countries, such as New Zealand, and countries where minority or coalition governments occasionally occur. This requires negotiation and usually compromise to form a government.

'Office-seeking parties wanted to maximise their control over the political office benefits' (Muller & Strom, 1999: 5). These benefits may be valued intrinsically for themselves. 'In the second place, office may be valued instrumentally for the ability that it gives to influence policy outputs' (Budge & Laver, 1986: 490). They also may confer electoral benefits (votes) through incumbency, but this is less certain (Muller & Strom, 1999: 6).

The policy-seeking party seeks to take positions 'on any number of issues or, more broadly, policy dimensions, related to public policy' (Muller & Strom, 1999: 7). They do not have to be in government to achieve these goals; they just need sufficient influence over the party/ies in

government, though, say, a confidence and supply agreement with a minority government. If they join the government, these policy-seeking parties may have to compromise on some of their policy positions (Muller & Strom, 1999: 7–8).

The vote-seeking parties in Downs' (1957) work were said to try to 'maximise their electoral support to control government' (Muller & Strom, 1999: 5). Downs argued that 'parties formulate policies in order to win elections, rather than win elections in order to formulate policies' (1957: 28).

These three variables were identified as independent of but somewhat connected to each other (Strom, 1990: 570–571). Sacrificing gains in one variable could lead to gains in another (Muller & Strom, 1999: 7). For example, modifying policy goals could lead to achieving office by making a party more acceptable as a coalition partner. Conversely, taking a controversial policy to an election could cost the party votes.

Muller and Strom's theory has been expanded and elaborated upon by various academics. Pedersen reports that party behaviour does diverge, being 'influenced by party-specific factors, such as party size, policy position and intra-party politics' (2012: 896). Harmel and Jarda developed a theory that explains that parties have different goals depending on their circumstances (1994: 264–5, 268). To this extent they agree with Panebianco, but they reject Downs' theory that the prime goal of all parties must be electoral success as other goals are dependent on securing office (Downs, 1957: 159; Riler, 1962: 33; Panebianco, 1988: 253; Harmel and Jarda, 1994: 264–265, 268). Martin has shown that holding ministerial office confers an electoral advantage compared to competitor politicians as a result of being able to maximise policy, office and votes (2016: 281). The leaders must be aware of the position of party activists in making decisions to take office, particularly if it means sacrificing policies strongly supported by the party activists (Muller & Strom, 1999: 16–18, von Heck, 2018: 347).

Policy was used to satisfy activists and solve problems in a manner that was a distinct trait of a political party (Ennsner-Jedenastik & Schumacher, 2021: 115). It was also used to distinguish one party from another in a way that furthered its quest for political advantage. Bassi writes that where parties seek office as an end, they are more willing to change their issue positions as a means to achieve that goal (2021: 18–19), while Martin likewise notes that office-seeking parties may moderate their policy positions (Muller & Strom, 1999: 9–10; 2016: 284). An opposition party could adopt a 'small target' approach, whereby it only marginally distinguishes its policies from those of the government, and only where it was largely popular

to do so (Carney, 2021: 2 September 6.11am; Carney, 2022: 23 February 5.00am; Pearlman, 2022: 20 May 6.51pm).

It was acknowledged by Muller and Strom that the situation is different in countries with a culture of majority government (Harmel & Janda, 1994: 270; Muller & Strom, 1999: 23; Enns-Jedenastik & Schumacher, 2021: 126). It is this winner-take-all attitude that is described by Arend Lijphardt in his theory of democracy as the ‘majoritarian’ stream. This stream – with the executive-parties dimension having bare majority cabinets, Cabinet dominance, equivalent to a two-party system and a majoritarian and disproportional system of election to the lower house – is the prevailing political environment in Australia (Lijphardt, 2012: 9–20).

The two books – Lijphardt’s seminal work *Patterns of Democracy: Government Forms and Performance in Thirty-Six Countries* was published in 1999, the same year Muller and Strom published their work on the three motivations for the existence of political parties – are both considered landmarks in this field. Lijphardt went on to enhance his theory in later books on the two types of democracy, majoritarian and consensus. Both books added considerable worth to the field and have stimulated various articles that have enhanced this field of study.

In Australia, winning elections or votes in Muller and Strom’s terminology has become an increasingly important motivation for the major political parties. Lindsay Tanner, a senior Labor figure, wrote about these developments in the Labor Party from the early 1980s to the 2010s:

After escaping the barren world of permanent opposition, we have slowly drifted to the opposite extreme. In the old days, winning elections didn’t matter. Now, nothing else matters. Noble idealists tilting at windmills have been replaced by cynical manipulators massaging polls and focus groups. (2012: 334)

Australia has had just two minority federal governments since the Second World War, in 2010–13 and briefly from October 2018 to May 2019. This means that the quest to maximise the vote for the major parties is synonymous with winning office. However, that still leaves policy as a separate goal.

The Labor Government from 2010 to 2013 was in a minority in the House of Representatives. In its vote-seeking role it had failed to win a majority of seats and thus had to negotiate with six independent and minor party members to remain in office. Therefore, its policy-seeking

role became important. The Independents, an independent-minded Western Australian (WA) National and the Australian Greens submitted their preferred policies to the major parties. One independent and the WA National supported the Liberal/Nationals. Eventually, the Labor Government reached confidence and supply agreements with the four members whose votes it needed to give it a majority on these crucial votes in the House of Representatives.

The key policy compromises negotiated were a carbon price/tax with the Australian Greens, gambling reform with Andrew Wilkie and the Agreement for a Better Parliament with Tony Windsor and Rob Oakeshott. None of these policies had been part of the policy platform the Labor Party had put forward at the 2010 election. The carbon price/tax and the poker machine gambling reform compromises caused the government significant political difficulties. The creation of a Parliamentary Budget Office (PBO) was one of the policies the Labor Party had agreed to as part of these negotiations (see Chapter Seven). After the period of minority government ended at the next general election, the government reverted to its previous behaviour, taking political advantage to maintain its control over the government.

As demonstrated in later chapters, seeking political advantage describes the strategy and tactics used to win political arguments and either secure election to or maintenance in office. For example, Wayne Swan has written about the key anti-climate change policy of the first Rudd Government:

Kevin [Rudd]... told [Penny] Wong and [Greg] Combet you have a green light to commence discussion, but drag out the process as long as possible. His objective was to extract as much political advantage as possible from a divided Opposition. (2014: 174)

These types of tactics were described in a 1994 autobiography by Graham Richardson, a Labor 'fixer', as doing '*Whatever it takes*' (Richardson, 1994; Wilkinson, 1996). This also accurately describes the approach of the Liberal/National Morrison Government, as set out by Niki Savva in her book *Bulldozed*:

They skated over important principles, long established conventions, and the public interest for what they perceived would be to their political advantage. (2022: 363)

Party tactics have been increasingly decided by the leadership, with the party leader the main spokesperson for the government and the opposition. This leads to an expectation that the leader will gain the political advantage, which in turn leads to his/her party either winning or retaining government. Often this involves taking a 'small target' strategy on policy. The small

target strategy has recently proven successful in Australia against unpopular governments (see the 2007, 2013 and 2022 election results). In contrast, where the opposition is well ahead in the opinion polls, it might decide to adopt policies that more clearly distinguish it from the government. These policies are still popular with many voters but may be very unpopular with other voters. The ‘big’ policy agendas exhibited at the 1993 and 2019 elections by oppositions of different political persuasions were unsuccessful (Taflaga, 2015: 12 March; McAllister, 2023; Manwaring & Foley, 2023). In each case this led to the leader being replaced prior to the following election.

Thus, mainstream party leaders are under pressure to lead their party to victory at the next election (Andrews & Jackman, 2008: 659–660, 663–664). Andrews and Jackman, in a valuable contribution about how parties respond to electoral performance, examined six parliamentary democracies in which the government was always formed by one of the two major parties, found

systematic evidence that the survival of party leaders is inextricably tied to their party’s electoral performance. A major party is more likely to remove its leader if it loses seats, and it is much more likely to do so if it loses control of the government, and these patterns are quite robust. (2008: 674)

The leaders are also expected to perform well in opinion polls in the meantime (Bynander & ‘t Hart, 2007: 61, 70). Ennster-Jedenastik and Schumacher give an example where a leader who was performing poorly in the polls was replaced pre-emptively (2021: 127). Similar examples are available in Australia: Labor replaced Bob Hawke (1991) and Simon Crean (2003) and the Liberals replaced Tony Abbott (2015) and Malcolm Turnbull (2018) based on poor performance in opinion polls.

The context for this research was strong office-seeking partisanship and, to a lesser extent, ideological partisanship. The ideological gulf between Australia’s major parties can be large (e.g. the Fightback election in 1993) but is not always significant. Yet the major parties take political advantage of almost every opportunity that presented itself (Chan, 2018: 235). This is because of the contest for office (Muller & Strom, 1999: 5–6; Rosenblum, 2008: 6). The same motivation applies as for ideology: the party in government not only holds most of the power but also enjoys the spoils (perquisites) of office (Muller & Strom: 6). The major parties behave in a very adversarial manner towards each other. When genuine ideological differences are minor, the parties manufacture and exploit superficial differences in their attempts to create

positive product differentiation. Such adversarial conduct can be very intense, with winning the next election the overriding goal.

Political advantage is usually inversely related to transparency, but not always. There are times when it can be politically advantageous to be more transparent. This generally occurs after a change of government, when the new government releases information that the former government had kept secret or partially secret and sets up a new regime to maintain the transparency of that information (see Chapter Four).

PUBLIC SERVICE OPPOSITION

The Australian Public Service (APS) approach, the fourth concept, has undergone many changes during the period covered by my research. It has undergone two major reviews, the 1974–76 Royal Commission on Australian Government Administration ('RCAGA') chaired by H. C. 'Nugget' Coombes and a major review by a team led by David Thodey from 2018 to 2019 ('APS Review'). There were also several shorter reviews: the 'Review of Commonwealth Administration' (RAC, 1983a); 'Reforming the Australian Public Service' (RAPS, 1983b) and 'Advisory Group on Reform of Australian Government Administration' (AGRAGA: 2010). The provision of policy advice and the increasing politicisation of the APS are its two most relevant attributes in terms of my research, and I have attempted to equate these changes with the periods covered by my case studies.

After a steady growth of influence over policy in the 1950s and 1960s, the APS saw itself as providing much needed stability to government in Australia. The APS believed that it was 'the guardian of the public interest as opposed to sectional or vested interest' (RCAGA, 1976: 18–19). It was not seen in the same way by others. The Labor Party believed that the APS senior ranks were 'perceived as being too elitist and insufficiently responsive' (Halligan & Power, 1992: 87). Caiden agreed, writing that bureaucracy in the 1970s implied a 'narrow sameness, restriction on individual enterprise and creativity, an intolerant conformity' (1980: 442).

This led to the challenges the APS faced in the 1970s and 1980s under the Labor governments of Whitlam and Hawke. The Whitlam Government appointed the first external advisors to ministerial offices. This gave the ministers an alternative source of advice to the APS. It also commissioned the RCAGA, which provided valuable insights about the status of the public service at the time and recommendations for the way forward. The following Liberal/Country Government under Malcolm Fraser shelved the RCAGA and 'did not seek to redefine systematically the role of the public service as had its predecessor. It can thus be argued that it

extended the life of the Administrationist type at the Commonwealth level' (Halligan & Power, 1992: 77). While the 'bureaucracy was seen as too elitist, too independent, too unrepresentative and insufficiently responsive' (Halligan, 2013: 6), the government did appoint ministerial advisors John Rose and Cliff Walsh in the Prime Minister's Office and John Hewson in the Treasurer's office. At this time, the APS was in a strong position to have its advice on policies that it opposed positively considered by the government.

By 1982 there was increasing concern over the efficiency of the APS (Wanna, O'Faircheallaigh & Weller, 1992: 5), with a view that the APS was 'inefficient, often redundant, invariably slow' (Wanna et al., 1992: 5). This view built up gradually during the Fraser government, which came to the view that the APS was not coping and that this was affecting the performance of the government (Wanna et al., 2000: 137). 'Fraser and his key advisers towards the end of his government felt that the APS needed to improve its management by embracing private sector practices' (Wanna et al., 2000: 137). This led to the convening of the RCA.

The RCA Report (1983a) was received by the government just before the election of the Labor Party in 1983. The Labor Government undertook its own internal review of the APS – of which the RCAGA and the RCA were inputs – and produced a White Paper (RAPS, 1983b). This made it clear that ministerial advisers were to play a greater role, with the paper claiming that 'the balance of power and influence has tipped too far in favour of permanent rather than elected office holders' (RAPS, 1983b: 21). The government redefined permanency by creating a Senior Executive Service on contracts of up to five years. It also adopted a managerialist agenda for the APS, contrasting with its previous administrative role, or one based on an APS dominated by the political executive. Therefore, most emphasis was placed on developing management skills. These new management skills were organised through the Financial Management Improvement Program (Wanna et al., 2000: 139).

By the end of the 1980s there was criticism as well as support for what came to be known as the New Public Management model (Halligan, 2013: 6). Criticisms were that there was a weakening of accountability (see Kelsey 1993; Gregory 1995, 1999), denial of traditional values of the public service by introduction of private sector performance implementation (see Ranson & Stewart, 1994) and the rise of the 'hollow state' (Rhodes 1994). Other criticisms came from Jackson, who wrote that 'efficiency is measured in the crudest possible way' (1987: 285), and Considine, who argued that 'corporate management... elevates economic rationalism to primary status' (1988: 10). However, Michael Keating, who was Secretary of Finance and

later became Secretary of the Prime Minister and Cabinet Department, argued that there had been ‘no relaxation in the requirement for due process’ and ‘independent advice should be given without fear or favour’, but there was a need ‘to realise that there are limits to how far a public servant can go pressing contrary and unwelcome advice in a democracy’ (1990b: 390, 394). Further, he observed that there are constitutional and legal constraints on ministers (1990b: 395-395). Regardless, the way was paved for change under future governments.

The Labor Government with Paul Keating as Prime Minister took action to make the APS more responsive. The introduction of an amended Public Service Act and placing permanent secretaries on fixed-term contracts laid the groundwork for politicisation of the APS. By making ‘senior officers personally dependent on the favour of ministers... [it] compromised the conditions that enable public servants to provide ministers with impartial advice in a “frank and fearless” manner’ (Kimber & Maddox, 2003: 63). Although the APS had lost some of its power through the reforms of the 1980s and first half of the 1990s, it still had influence. Michael Keating could still speak of the government and the public service working together in a ‘creative partnership’ (Keating, 2019: 1). The government also adopted his advice on evaluation, and he kept accrual accounting for public service departments off the agenda while he was Secretary for Finance and Prime Minister and Cabinet between 1987 and 1996 (Keating Interview, 2022: 8–9).

The election of the Liberal/National Government under Prime Minister John Howard led to a yet another new Public Service Act, which included fifteen values. One of these was that the APS would be impartial. It also led to greater sources of external advice. ‘The government diversified its sources of policy advice and policy preparation, including business consultants, think-tanks and academics’ (Mackay, 2011: 15). ‘Policy capacities to the wider public service were also significantly degraded during this period’, Mackay wrote about the early years of the government (2011: 15). ‘I have been concerned that there has been an erosion of the capacity for sound research, evaluation and analysis in some areas of the service’ stated Lynelle Briggs, the Public Service Commissioner (2005: 10). By the end of the Liberal/National government, the influence and number of ministerial advisers had expanded (see Tiernan, *Power Without Responsibility: Ministerial Staffers in Australian Governments from Whitlam to Howard* (2008), which is a valuable text that brings together in a comprehensive way the material about Ministerial staff over a long period and gives an incisive interpretation of it.

The 'Children Overboard' incident was given as an example of the APS being too responsive and its inability to give frank and fearless advice to correct inaccurate advice in a difficult situation (Podger, 2005: 10, 13). Andrew Podger, Public Service Commissioner (2001–04), made the point in his 'parting remarks' that although the APS in the 1970s and 1980s was too independent and insufficiently responsive, under Howard it had moved too far towards responsiveness (2005: 10). He said that senior officials were 'too concerned to please', that the system was too geared towards shielding ministers from political embarrassment at the expense of the public interest, and that public servants were not sufficiently fulfilling their legal and administrative responsibilities to the public (2005: 10–11). During the time of the Liberal/National Government under Prime Minister Howard, APS influence retreated markedly and had declined substantially by the last term, in which the government had a majority in the House of Representatives and Senate. This lack of influence was demonstrated in Treasury Secretary Ken Henry's speech 'Treasury's Effectiveness in the current Environment' to Treasury Staff (2007).

With the 2007 election of a Labor Government under Prime Minister Kevin Rudd the attitude towards APS advice initially changed. One example was the allocation of \$70 million over four years to the central agencies 'to strengthen their policy capabilities' (Mackay, 2011: 31). Another was 'the government's acceptance of a blueprint for reform of government administration' (Mackay, 2011: 31). A new code of conduct for ministerial staff was introduced in mid-2008. It stipulated that 'ministerial staff do not have power to direct APS employees in their own right and the APS employees are not subject to their direction' (Halligan, 2010: 38). Rudd emphasised 'reinvigorating the Westminster tradition including an independent and professional public service' (Halligan, 2010: 38). Initially, the number of ministerial advisers was reduced but it grew during the term, and this was formalised with legislation introduced by the Labor Government under Prime Minister Julia Gillard (Halligan, 2010: 38-39). At first the government and Treasury worked well together to respond to the Global Financial Crisis (Tilley, 2019: 428). Later, however, Treasurer Swan asked Treasury to provide one-page briefs, that included factual information only (Tilley, 2019: 429).

At that time there were two prominent speakers who felt that the APS policy capacity was on a secure footing. Janine O'Flynn said the question of 'degrading of the policy capacity of the Australian Public Service (APS) is a vexed one with the popular answer – that it has been degraded – largely based on rumour rather than a serious evidence base' (2011: 310). Ian Watt said in 2012 that the APS has a unique capacity to 'stand aside from vested interests and to

properly support governments focusing on governing in the national interest; experience in what works... and what doesn't' (Tiernan, Holland & Deem, 2018: 16). However, Tiernan et al. wrote that 'this view is not universally shared, and indeed is increasingly questioned' (2018: 16). After an uptick in APS influence at the beginning of the Labor Government, its influence gradually declined again (Tilley, 2019: 428–429). This means that most APS opposition was a manifestation of the government's opposition, as it sought to please.

A Liberal/National Government was elected in 2013 and about halfway through its three terms in office, it launched the APS Review. One of the inputs into that review was a research paper by Tiernan et al., 'Being a trusted and respected partner: the APS' relationship with Ministers and their offices' (2019: 1–29). This paper was valuable as it built on Tierman's earlier work. They wrote that 'Ministers now have access to far more diverse and pluralised sources of advice' (2019: 13). Further, '[a]s policy advice has become contestable, some Ministers no longer regard the APS as their primary, nor even their preferred source of advice' (2019: 13). They also wrote that Australian academics and practitioners had noted similar changes in Australia to Canada, of which Canadian scholar Peter Aucoin wrote that 'a form of politicalisation that runs counter to the public service tradition of impartiality in the administration of public services and non-partisan management of the of the public service' (2012). This article, 'New Political Governance in Westminster Systems: Impartial Public Administration and Management Performance at Risk' (2012), was a valuable contribution because it demonstrated that this conduct was not confined to any one country but was prevalent across all the countries with Westminster systems.

The response of Prime Minister Scott Morrison to the APS Review demonstrated that this situation would continue. John Halligan wrote 'trends have indicated a decline in APS capability as an institution and in some core specialist capabilities such as policy' in a 2021 submission to the Senate Finance and Public Administration References Committee (2021: 1). He also wrote that 'the development[s] of the public service in Australia... over the last four decades have been managerialism, politicisation and externalisation' (2021: 2). In 2018, a long-time staffer to Liberal Party Treasurers, Phil Gaetjens was appointed as Treasury Secretary (Irvine, 2018: 13 July 12.01am). Morrison emphasised ministers' policy-making role and the APS delivery role in a pre-emptive response to the APS Review (2019: 5–6). The APS was effectively sidelined, and any opposition displayed by the APS at this time was most likely caused because it was doing the government's bidding.

This demonstrates that during the time covered by my case studies the APS transitioned from being the main source of advice to government to not even being the preferred source in some instances. It also went from being an impartial, non-partisan source of advice to being a partisan actor in many instances.

Commonwealth Budget Transparency

‘Commonwealth Budget transparency’ is a subset of budget transparency. I consider the literature pertaining to the specific reforms under consideration in this thesis in the short literature reviews towards the beginning of each case study chapter (Chapters Four to Seven).

CONCLUSION

While budget transparency has been extensively covered by academic literature internationally, there is a gap in relation to Australia. More budget transparency is often called for in the media, from the early 2000s onwards, but its complexities and its relationship with political advantage and public service opposition require further research.

This thesis seeks to fill that gap in understanding the use of budget transparency through four case studies. In understanding the transparency of the budget, it is necessary to understand the interplay between budget transparency and political advantage and public service opposition, as I have defined them in this literature review. This brings into view the political strategies and tactics employed by national politicians.

CHAPTER THREE – FINDING A METHODOLOGY TO ANALYSE POLICY SUCCESS

WHY USE MCCONNELL’S FRAMEWORK IN THIS THESIS?

The analysis of policy success has expanded in recent years. I argue that McConnell’s contribution has been the most significant and offer five reasons below why I consider McConnell’s analysis the most convincing.

Firstly, I consider McConnell’s definition of success was the most straightforward. He wrote, ‘A policy is successful insofar as it achieves the goals that proponents set out to achieve and attracts no criticism of any significance and/or support is virtually universal’ (2010a: 39). The definition in the first of the theoretical frameworks, of which ‘t Hart was an editor, introduced value judgement into the definition of success. This definition of ‘a complete success needs to have created widely valued social outcomes’ (Compton et al., 2019: 7). It added extra complexity to deciding whether an event was a success.

Secondly, each of the three books on policy success published relatively recently by Compton et al. (2019), Luetjens et al. (2019) and Lindquist et al. (2022) gives McConnell credit for introducing the ‘process’ dimension (Compton et al., 2019: 6; Luetjens et al., 2019: 7; Lindquist et al., 2022: 7-8) as an addition to the ‘programme’ and ‘political’ dimensions (Bovens et al., 2001: 20). It was defined in a similar way to McConnell and was given an equivalent status to the other two dimensions.

Thirdly, these three books formally added a ‘temporal assessment’ as a fourth dimension to their theoretical framework for assessment of the case studies that they analyse. This temporal element was discussed by McConnell (2010a: 92) and was certainly an element of his framework.

Fourthly, McConnell wrote a detailed book, *Understanding Policy Success* (2010a), which was comprehensive and systematic. In it he set out the ‘grey areas’ between success and failure. These have been accepted by Bovens and ‘t Hart, the other leading scholars in the field.

Fifthly, McConnell’s framework has been explicitly or implicitly adopted by most other researchers on the topic. In their article introducing the Australian symposium on success to failure, Dowding et al. (2025) provide a brief review of the literature on success and failure, before discussing the articles that refer to the case studies presented at the symposium. In their

review, McConnell is cited five times, and then another four times in the discussion on the symposium articles. This demonstrates his significance in this field.

For all these reasons I have made use of McConnell's theoretical framework for the analysis of my four case studies in this thesis. He wrote a book (2010a) concentrating on success (also writing about failure where it was relevant), that was systematic, methodological, and easy to understand. Then he followed up with a detailed article concentrating on failure (but contrasting it with success where relevant). In the three books edited by 't Hart among others, McConnell's introduction of a process dimension has been adopted, as have his 'grey areas' between success and failure, and his use of temporal assessment has been elevated to a fourth dimension for assessment. I have therefore joined many other scholars in using McConnell's framework for assessing my four case studies.

Where is McConnell situated within the longer lineage

The academic literature on policy success and failure can be analysed through three approximate periods. These are the early period, which includes books by Bovens, 't Hart and Peter (2001) and McConnell (2010) (see also articles by Pressman and Wildavsky (1973), Kerr (1976), Hall (1982), Ingram and Mann (1980), Bovens and 't Hart (1996), Colebatch (2006) and Marsh and McConnell (2009), which includes the debate between Bovens and Marsh and McConnell in the *Public Administration Journal* (2009)). This was followed by a middle period during which McConnell (2011, 2015, 2017 and 2018), Howlett (2012) and Bovens and 't Hart (2016) all made contributions. At this time there was little literature on success and failure. It enabled McConnell to write of the 'shortage of literature on policy success' (2010a: 3) and the 'literature of policy failure is remarkably thin' (2015: 226).

The later period has seen a veritable explosion of contributions with four books of case studies by Compton et al. (2019), Luetjens et al. (2019), Lindquist et al. (2022) and Mica et al. (2023), journal articles by McConnell (2019 and 2020 with Gready and Lea) and Rittberger and Richardson (2020) and, most recently, a symposium that led to a series of journal articles on success and failure of which Dowding, Leslie and Taflaga (2025) wrote an introductory article. This placed McConnell late in the early period, in the mid-period and early in the later period of the academic research about success and failure.

The Debate between Bovens and Marsh and McConnell

In their huge study in 2001, Bovens et al. examined four industries, the steel industry, health care, banking and blood supplies. They introduced the concepts of programme, which focused on effectiveness, efficiency and resilience of specific policies and political assessment of the way policies and policy makers are assessed in the political sphere (Bovens et al., 2001: 20). McConnell wrote that they used ‘bespoke’ criteria for their assessment, which was not suitable for his heuristic, which required more ‘generic’ criteria (2010a: 20). This was required for his heuristic to have a more lasting effect beyond a select group of cases. Additionally, Marsh and McConnell wrote about the ‘process’ dimension of success, which they considered was additional to the programme and political dimensions of success.

Marsh and McConnell’s writing in 2009 about the process dimension of success led to a debate with Bovens in the *Public Administration* journal. In reply to their article, Bovens wrote that process, programme and political are not on the same level. Secondly, he wrote that ‘the programme and political assessments... were both ways of looking at the outcomes of a policy, whereas the process assessment... is, indeed, assessing the process that lead to the adoption of the policy’ (2009: 584). Thirdly, Bovens argued that ‘the process that led to the adoption of the policy can be analysed both from a programmatic and from a political perspective’ (2009: 584). Finally, he concluded that this lends itself ‘not to a tripartite analytical framework, but to a two-by-two framework, because both the policy process and the policy outcome can be assessed in programme and political terms’ (2009: 585). Bovens illustrates his argument by reference to Australia’s *Industrial Relations Act 2005* and Britain’s *Dangerous Dogs Act 1991*.

While Marsh and McConnell find some measure of agreement with Bovens, they disagree with him ‘that any analysis of policy success is better served by a 2×2 analytical framework than [their] tripartite one’ (2009: 286). They wrote that ‘it loses what we consider to be elegant simplicity in terms of what forms of success can exist and/or be constructed namely, process success (for example, formulated through legitimate constitutional means; no serious delays’ (2009: 286). They go on to recognise the overlaps and tensions between the three dimensions but argue that they are ‘the building blocks for future refinement because they help analysts capture the different faces of policy success’ (2009: 586). They then depict their analysis diagrammatically by use of three interconnecting circles that give points of overlap between each dimension. They wrote ‘these areas of overlap are areas where analysts can examine varying degrees and combinations of synergy and tension’ (2009: 587). There appeared to be

a simplicity about the Marsh and McConnell approach that made their arguments easier to understand. Their argument would go on to be elaborated in much more detail in McConnell's book *Understanding Policy Success* (2010a). The overlap in the three interconnecting circles was a much simpler illustration of their argument.

Understanding Policy Success (McConnell, 2010a) provided a comprehensive, logical and systematic analysis of McConnell's success to failure heuristic. It included many mini-case studies to illustrate his points. As well as explaining more fully the role of the process dimension and clarifying the roles of the programme and policy dimensions, he introduced grey areas of the success to failure spectrum. This included five steps, as outlined in Chapter One of this thesis. At that time, it led the field of contributions on the success to failure analysis. Other academics have supported his work. Howlett (2012) adopted McConnell's criteria and categorisations. He quoted McConnell's 2010 book positively in discussing 'policy failure as a programme issue' and 'policy failure as a process issue' (2012: 545).

Dual Reassessment by McConnell and Bovens and 't Hart

McConnell revised his approach in an article, 'What is Policy Failure? A Primer to Help Navigate the Maze' (2015), giving some ground to his detractors. At the same time Bovens and 't Hart also gave some ground in their article 'Revisiting the Study of Policy Failures' (2016). McConnell wrote that 'a spectrum of policy outcomes from success to failure (five categories in all) lacks a degree of parsimony that might better serve the study of the fledging field of study' (2015: 226). As a result he reduced his categories from five to three. The use of three categories carried through to his article, 'Policy Success and Failure' (2017), in which he changed one of his success categories from marginal success to outright failure. Bovens and 't Hart do not entirely dismiss McConnell's arguments, and they acknowledge his contribution to the field. They wrote that McConnell had made three additions to Bovens and 't Hart's framework. They accepted his concentration on 'success' and its 'grey areas' but were still dubious about his use of a tripartite model involving process success.

INTRODUCING MCCONNELL'S FRAMEWORK

McConnell designed his framework to apply more rigour in testing whether a public policy had succeeded or failed, the second question that I address. His framework, which is explored in some detail in this section, was not rigidly based on scientific method but required the application of judgement. McConnell wrote:

Unless a framework is provided to help scholars approach the complex relationship between success and failure, then analysis will continue to flounder on little more than generalised assumptions such as ‘mixed success’ and ‘partial success’. (2010a: 64)

He then set out a framework for a rigorous analysis of success and failure. The primary aim of his book was ‘to help demystify the complex phenomena of policy success’ (2010a: 4). McConnell concentrated on success rather than failure, observing that:

The shortage of literature on policy success is a significant gap in our understanding of the world. Scholars and practitioners of public policy lack a framework with which to approach and make sense of the complex nature of policy success amid all its ambiguities, contradictions and accompanying political rhetoric. (2010a: 3)

A major change and addition to his early model is contained in McConnell’s article ‘What is policy failure?’ (2015: 221–242). In this article he discusses how failure, especially in its extreme form – fiascos, disasters and blunders – was more newsworthy than success (2015: 225). This observation has some similarities with the earlier book – for example, he wrote ‘failure is not inherent in policy events themselves, failure is a judgement’ (2015: 225; 2010a: 37), ‘failure is the mirror image of success’ (2015: 226; 2010a: 62)) and ‘failure is rarely all or nothing’ (2015: 228; 2010a: 72), with all of these comments being the same or similar to the concepts in his earlier book. However, the article concentrated predominantly on failure. In this thesis the book is used to complement the article when more detail was required; as it is the later work, the 2015 article is predominantly utilised to determine the degree of success of the decisions made in my four case studies.

The case studies in this thesis are not examples of failure. My four case studies are instead about success, albeit with some failures within them. The research has concentrated on the success end of the success/failure spectrum. McConnell provided the scope for this by creating a success framework to sit beside his new failure framework with three outcomes (2015: 237).

Bedrock of Analysis

The first step in McConnell’s analysis was to define, ‘success for whom’. In taking this step he tackled the issue of those who disagree with the policy from the outset. He wrote:

A policy is successful insofar as it achieves the goals that proponents set out to achieve. However, only those supportive of the original goals are liable to perceive, with satisfaction,

an outcome of policy success. Opponents are likely to perceive failure, regardless of outcomes, because they did not support the original goals. (2010a: 39)

He added to this that ‘if a policy fails for some groups/stakeholders but brings successes for others, there is a real difficulty in weighing-up these complex outcomes and ascertaining which matters most’ (2015: 229). ‘Furthermore, policies often have multiple goals, and so a further and exceptionally difficult issue is how we weigh up and prioritise failure in one goal against success in another’ (2015: 228).

In each of my case studies, the whom was the Commonwealth Government (‘the government’). When McConnell considered policy success, he identified three stages of government policy-making. He wrote that governments ‘produce policies (process), put them into practice (programmes) and govern, including contestation of periodic elections (politics)’ (2010a: 235).

McConnell applied the logic from his 2015 article to the categories of the process, programme and political, noting that

these categories should be considered something of an intellectual mapping exercise involving judgement in order to get a sense of the forms, strengths and interconnections of failure. Very few policies will fit neatly into the same category but the weighing up of what factors are/are not important, is part of the ‘art and craft’ of analysis. (2015: 237)

As mentioned earlier, McConnell reduced his five outcomes to three (2015: 232). These were resilient success, conflicted success and marginal success.

Resilient success is when a decision ‘does not fundamentally impede the attainment of goals that proponents set out to achieve, and opposition is small and/or criticism is virtually non-existent’ (2015: 237). Conflicted success occurs when ‘failures to achieve goals are evenly matched with attainment of goals, and strong criticism and strong defence in roughly equal measure. In essence, conflicted [successes] are dogged by periodic controversy that is never quite enough to act as a fatal blow to the policy [and] insufficient to seriously damage its defenders’ (2015: 237). Marginal success was when a ‘policy fails, even if it is successful in some minimal respects, if it does not fundamentally achieve the goals that proponents set out to achieve, and opposition is great and/or support is virtually non-existent. In essence, failures outweigh success and the policy is a political liability’ (2015: 237).

He unpacked these three categories in more detail, as shown in Table 3.1 below. Process success (see Table 3.1a) was about ‘the emergence of issues, the way in which problems are

defined, options examined, stakeholders consulted, and decisions made’ (2010a: 40). This includes activities like ‘agenda manipulation’ and ‘political self-preservation’, with which the traditional ‘policy cycle’ was not good at accommodating (2010a: 41). For the process category to have laid the ground work for policy success, it needed to demonstrate that it was ‘produced through constitutional or quasi-constitutional processes’ (2010a: 44). This allowed the government ‘to do what it set out to do without any significant question over its right to do so’ (2010a: 44).

Table 3.1. Degrees of Policy Success Across Process, Programme and Politics (McConnell, 2015: 233–235)

Table 1a Policy as Process			
<i>Criteria</i>	<i>Resilient Success</i>	<i>Conflicted Success</i>	<i>Marginal Success</i>
1 Preserving goals and policy instruments	Policy goals and instruments preserved, despite minor failure to achieve goals	Preferred goals and instruments proving controversial and difficult to preserve. Some revisions needed	Government unable to produce its desired policy goals and instruments
2 Securing legitimacy	Some challenges to legitimacy but of little or no lasting significance	Difficult and contested issues surrounding policy legitimacy with some potential to taint the policy in the long term	Policy process illegitimate
3 Building sustainable coalition	Coalition intact, despite some signs of disagreement	Coalition intact, although strong signs of disagreement and some potential for fragmentation	No building of sustainable coalition
4 Attracting support for process	Opposition to process is low level and outweighed by support	Opposition to process and support are equally balanced	Opposition to process is virtually universal and/or support is virtually non-existent

The second category was programme success (see Table 1b), which referred to meeting the desired outcomes of the policy. The framework identified this as the classic, ‘we did what we set out to do’ measure (2010a: 46). ‘More generally, targets are common, and achievement of targets is assumed to equate with success’ (2010a: 49).

Table 1b Policy as Programme

<i>Criteria</i>	<i>Resilient Success</i>	<i>Conflicted Success</i>	<i>Marginal Success</i>
5 Implementation in line with objectives	Implementation objectives broadly achieved, despite minor failures and deviations	Mixed results, with some successes, but accompanied by unexpected and controversial failings	Despite minor progress towards implementation as intended, programme is beset by chronic failures, proving highly controversial and very difficult to defend
6 Achieving desired outcomes	Outcomes broadly achieved, despite minor shortfalls	Some successes, but the partial achievement of intended outcomes is counterbalanced by unwanted results, generating substantial controversy	Some small outcomes achieved as intended, but overwhelmed by controversial and high-profile failure to produce results
7 Benefitting target group(s)	A few shortfalls and possibly some anomalous cases, but intended target groups broadly benefits	Partial benefits realised, but not as widespread or deep as intended because of substantial failings	Small benefits are accompanied and overshadowed by damage to the very group that was meant to benefit. Also likely to generate high-profile stories of unfairness and suffering
8 Satisfying criteria highly valued in the policy domain	Not quite the outcome desired, but despite flaws, close enough to lay strong claim to fulfilling the criteria	Partial achievement of goals, but accompanied by failures to achieve, with possibility of high-profile examples	A few minor successes, but plagued by unwanted media attention
9 Attracting support for the programme	Opposition to program aims, values and means of achieving them is stronger than anticipated, but easily outweighed by support	Opposition to program aims, values and means of achieving them, is equally balanced with support for same	Opposition to program aims, values and means of achieving them outweighs small levels of support

Finally, the third category, political success, was examined (see Table 1c). ‘The implication is that a policy that helps sustain, or even boost [the government’s] prospects at the ballot box can be considered successful’ (2010a: 50). To this was added ‘controlling the policy agenda and easing the business of governing’ and ‘sustaining the broad values and direction of the government’ (2010a: 53).

Table 1c Policy as Politics			
<i>Criteria</i>	<i>Resilient Success</i>	<i>Conflicted Success</i>	<i>Marginal Success</i>
10 Enhancing electoral prospects/reputation	Favourable to electoral prospects and reputation enhancement, despite minor setbacks	Policy obtains strong support and opposition, working both for and against electoral prospects and reputation in fairly equal measure	Despite small signs of benefit, policy proves an overall electoral and reputational liability
11 Easing the business of governing	Despite some problems in agenda management, capacity to govern is unperturbed	Policy proving controversial and taking up more political time and resources in its defence than was expected	Clear signs that the agenda and business of government struggles to suppress a politically difficult issue
12 Promotion of government's desired trajectory	Some refinements needed but broad trajectory unimpeded	Direction of government very broadly in line with goals, but clear signs that the policy has promoted some rethinking especially behind the scenes	Entire trajectory of government in danger of being compromised
13 Providing political benefits for government	Opposition to political benefits for government is stronger than anticipated, but outweighed by support	Opposition to political benefits for government is equally balanced with support for the same	Opposition to political benefits for government outweighs small levels of support

Then McConnell developed criteria for assessing each of the three categories, process, programme and political success. These are set out in Tables 1a, 1b and 1c above on the extreme left-hand side of the vertical axis. His 2015 article confirmed that success was not ‘all or nothing’ (2015: 236). He also reaffirmed in his view that one cannot capture such ‘complex and intertwined phenomenon in a scientific formula, given the role of judgement and interpretation in policy analysis’ (2015: 237). As you would have expected, each of the outcomes ratcheted down with the diminished amount of success involved (2015: 233–235).

Together with the process, programme and political categories, the new outcomes produced a definition for each criterion (2015: 233–235). I have set out above the matrix adapted to treat the success side of the failure/success mirror.

In Tables 1a, 1b and 1c McConnell explained the grounds upon which he differentiated between his three new outcomes of success. The first, resilient success was equated to that

envisaged when success was mentioned colloquially, the second, conflicted success was a success, where there were strong drawbacks and the third, marginal success was equivalent to a failure but not identified as such, because McConnell said that even within failures, there was some element of success, however minor. This applied to each of his categories, process, programme and political success. In the tables he set out the distinctive criteria, upon which the assessment of each category was based.

Complexity of Analysis

McConnell identified various factors as adding to the complexity of analysing success. These included ‘partial achievement of goals, weighing up multiple objectives, dealing with unintended consequences, success being greater than planned, the difficulty of isolating the policy effect, dealing with hidden agendas and lack of evidence’ (2010a: 81). With multiple objectives ‘judgement needs to be made in terms of which objectives are more important indicators of success, and by how much’ (2010a: 86). Assessing the impact of each of these factors on success requires ‘judgement and choices to be made’ (2010a: 81).

Each of the categories – process, programme and political – could be examined over the short, medium or long term (McConnell, 2010a: 92), with the assessment of success potentially changing over time. For example, government could make changes to try to avoid the transparency introduced by them and/or others in the medium and longer term. Where this was done as a deliberate act to benefit themselves or their party, it was described as ‘political advantage’, as set out in the literature review (Chapter Two). McConnell’s framework worked best when it confronted a static or linear progression of the outcome. Where the outcome fluctuated due to changing circumstances in either the medium or longer term, it created difficulty in reaching a definitive success rating pursuant to the framework.

Public Service obstruction could take two forms. The Australian Public Service could block changes in government policy that would advance transparency, either of its own initiative or at the behest of the government. This could occur in the short term. Alternatively, it could work with the government to implement changes to government policy that reduced the effect of a previously implemented transparency initiative.

The transparency intention may also fail to be realised because it was too ambitious or misplaced. The framework was premised on the government attempting to achieve success and its performance being evaluated pursuant to the framework. Where the public policy decision

was intended to benefit the opposition, the outcome did not fit the framework as well. Transparency may fail despite the best of intentions, as with the initial introduction of accrual accounting (Gittins, 2000: 35). Other factors, ‘such as changing societal attitudes, media awareness, private actors or changing economic circumstances’, could be hard to separate from government decisions (2010a: 88).

Policy-making Success

The framework laid down three overarching solutions for policy-making success. These were alliance-building, executive muscle and horizon-expanding solutions. Each of these solutions relied on different strategies. These included striking a deal; using warm, fuzzy, ambiguous language; deliberating with the public; use of evidence; joined-up or whole-of-government solutions; inwards transfer of ideas and practices from other jurisdictions; and innovation (2010a: 124–140).

Then the three overarching solutions were placed in context, as degree of politicalisation, degree of urgency, degree in which electoral/reputational issues were at stake, strength of policy-making consensus and strength of likely opposition to government (2010a: 140–141).

McConnell concluded that ‘context is fundamental. A strategy that is viable and likely to succeed in one set of circumstances is at high risk of failure in another’ (2010a: 140–141). He overlaid this analysis with application of low-, medium- and high-risk strategies (2010a: 145).

An important consideration of the framework was whether more than one policy category of process, programme and political was being assessed (2010a: 101). In most of my case studies this was the situation. In these cases, McConnell concluded that one was likely ‘to be capturing much of the complexities of public policy. However, you are also likely to have a difficult choice to make in terms of which category should contribute more towards your final assessment’ (2010a: 101).

The framework dealt with the circumstance when a government ‘does nothing’ to produce a particular outcome (2010a: 222). The anticipated public policy may not be translated into reality. Under the framework, ‘policy can fail ex ante in the process of policy formulation, for example, by being withdrawn because of an assessment that it could be too risky or defeated during legislative passage, or the policy may fail at a crucial decision stage’ (2015: 232). The framework regards these situations as the government being ‘unable to do what it set out to do’ (2015: 232).

While my use of the framework provided some helpful guidance on the impact of strategies, and therefore, which solutions were to be preferred, it included some ambiguities. In some cases, the strategies advocated were good for the process perspective but could compromise the programme and political perspectives. The context was the same. This was where judgement was required, taking account of the particular circumstances, as well as the framework, to reach a conclusion.

Framework Strengths and Weaknesses

The strength of McConnell's framework is its comprehensiveness and its flexibility. McConnell's *Understanding Policy Success* (2010a) was very thorough and demonstrated a strong grasp of politics and public administration, and their effect on each other. His design of the framework is accompanied by advice on the means of implementing it, with plenty of examples of how this has occurred in practice.

In the book (2010a), McConnell pointed out the complicating factors that make implementing his framework more difficult on occasions. These include weighing up multiple objectives, reconciling contradictory objectives, dealing with hidden agendas and lack of evidence. McConnell gave advice about how to handle these complicating factors. But this is where his framework demonstrates its flexibility. He wrote, 'Assessing policies is riddled with ambiguities, information deficits, and value conflicts, rendering it necessary for judgments and difficult choices to be made' (2010a: 95).

This flexibility cuts both ways: it is both a strength and a weakness of his framework. It allows the assessor of success to make their own judgement contrary to the 'evidence' available or, sometimes on the basis of guesswork where there is insufficient evidence available. To counter this situation I have introduced a confidence level – high, medium or low – in my assessment of the success rating to make it clear what level of confidence I have in the assessment I have made.

McConnell, in reducing his categories from five to three, introduces another weakness. With five categories available the assessor has greater ability to distinguish between ratings. This would deal with the complicating factor of success being greater than planned, as it could be ranked in the first success category, while most achieving a success would be rated in the durable success category. It also afforded the ability to distinguish more clearly between a precarious success and a failure. I will return to this matter in the conclusion.

COMMENTARY ON AND APPLICATION OF MCCONNELL'S FRAMEWORK BY OTHER SCHOLARS

A number of authors have written academic works using McConnell's frameworks. Of these authors Olavarria-Gambi (2018), Fellows and Dollery (2021), Hammond et al. (2021) and Prasser (2025) use McConnell's 2010a framework, while Mardiyanta and Ermawan (2023) and Boucher (2025) use the 2015/2017 framework. Only Hammond et al., Mardiyanta and Ermawan, and Prasser use McConnell's outcomes. Olavarria-Gambi, Fellows and Dollery, and Boucher stated their analysis more in terms of success or failure, although Fellows and Dollery wrote about achieving 'moderate process success' (2021: 276).

There are learnings from these six case studies that were applicable to my four case studies. Most concentrate on failure. The Olivarria-Gambi and Boucher academic works introduced the framework as part of their methodology but then did not follow through and use its methodology to reach their conclusions. There appeared to be sufficient evidence in Olavarria-Gambi's narrative to analyse each of the framework's three categories in terms of the types of failure. By not following McConnell's framework these studies – by Olavarria-Gambi, Fellows and Dollery, and Boucher – reflect McConnell's comment that 'unless a framework is provided to help scholars approach the complex relationship between success and failure, then analysis will continue to flounder' (2010a: 64).

Fellows and Dollery give an overall outcome of failure for the VET FEE-HELP programme, despite finding the process achieved moderate success and that the outcome for the political dimension was indeterminate (2021: 176). This assessment of an overall outcome of failure was made on the basis of the programme failure (2021: 277). The VET FEE-HELP programme was in existence for a seven-year period from 2008 to 2015. Yet, although it referred to the short term and the medium/long term, the study failed to formally divide its assessment into short- and medium-term assessments, and does not provide a rating for the long-term, as the authors noted it was too soon to do so (2021: 278).

The study by Hammond et al. appears to set a lower bar for success in the political category. Simply 'doing something' was sufficient to be successful (2021: 784). How the authors reach their precarious success conclusion for the programme dimension is difficult to follow (2021: 784).

In contrast, Mardiyanta and Ermawan clearly relate their conclusions to their narrative, giving reasons for why they assess outcomes in two categories, process and programme, as they do

(2023: 169). Equally, their conclusion that they had insufficient evidence to make a finding for the political category is well argued. The authors note that the political category ‘cannot be identified’, as ‘[n]o research has been conducted on the impact of implementing this programme on electoral prospects or government reputation’ (2023: 169) and ‘[t]his programme does not receive widespread community attention, so it is not in the spotlight’ (2023: 168). This demonstrated where judgement was required. Their use of a table setting out the outcomes was also helpful (2023: 169).

The article by Boucher deals with how Australia’s selection of skilled immigrants changed its status from a programme success in the short to medium term to being less successful in the longer term, but while the change is commented upon it is not identified in terms of the McConnell framework (2025: 5–8). The important lesson from the article was the importance of assessing the programme outcome over time, as the outcome can change (2025: 8).

Finally, Prasser examines the Australian Education Act (AEA) and the second Gonski Review. It identifies that whether the changes to the AEA had any durable impact was important (2025: 6). The amending legislation passed the Senate with a majority of 34 to 31 (2025: 10), while the Catholic school sector was opposed (2025: 10) This seems to be identified as a success for the process but Prasser does not identify which category of success in terms of McConnell’s framework (2025: 10–11). This policy initiative appears to be a conflicted success from the process perspective; the programme perspective lasted little more than a year before it was significantly restructured (2025: 11–14). This appeared to have been a precarious success, but it is not identified as such. The political perspective was identified as a precarious success, which appears to be a correct use of McConnell’s framework (2025: 14). This was a good case study, where better use of the McConnell framework could have been made.

The value of these articles is that they demonstrate that a wide variety of scholars are prepared to use McConnell’s success to failure spectrum to assess their case studies. Each case study sounds plausible and they deal with very different circumstances. Their worth is limited, as a number of authors apply McConnell’s framework imperfectly.

HOW MCCONNELL’S FRAMEWORK WAS APPLIED IN THIS RESEARCH

McConnell set out (2010a: 94) the types of evidence that could be used to demonstrate the level of success for the process, programme and political perspective. The type of evidence to determine whether a public policy had been successful used in this thesis is set out below.

Before locating and examining these records, I read the literature on the topics covered by my case studies. This involved reading relevant secondary and published primary sources.

For the process perspective I looked for legislative records, including identification of amendments and analysis of legislative voting patterns, executive minutes, support from ministers, support or criticism from stakeholders, especially interest groups, media and public opinion. I examined government statements and reports, academic and practitioner conferences, interest groups, think-tanks, Auditor-General and parliamentary reports, media news and commentary. I also looked for similarities between Commonwealth legislation and that in other jurisdictions and outcomes of cross-jurisdictional meetings, involving politicians and/or public servants. The assessment of whether transparency had advanced due to the change in government policy was made using the closest Open Budget Survey (OBS) in time to the events in each case study. That involved using the first OBS Survey questionnaire of 2005 and the survey questionnaires of 2011 and 2015.

From the programme perspective, I examined internal programme/policy evaluation, external evaluation, such as legislative committee or audit reports, internal efficiency evaluations and review by stakeholders and the media commentary. I also looked at party political speeches and press releases, legislative debates and committee reports, ministerial briefings, interest groups and other stakeholders' speeches/press releases/reports and think-tank reports. For the political perspective, I looked for opinion polls, both in relation to the particular decision, government and leaders' popularity, evaluation and focus groups activity, election results and media commentary.

The material that I used to produce the evidence upon which my case studies were based was a combination of primary and secondary sources that provided information that was directly relevant.

Of the primary sources, the thirty-eight interviews I undertook with thirty-seven subjects were the mainstay. These interviews are discussed below. The other primary sources are books authored by practitioners such as Walsh (*Confessions of a Failed Finance Minister*, 1995), parliamentary speeches, such as Dawkins's Ministerial Statement, Appropriations and Outlays: Department of Finance 1984–85 (1984) and non-parliamentary speeches such as Costello's *Black Holes to Surplus Budgets* (2017), reports of the PBO, such as *Estimates of the Structural Budget Balance of the Australian Government 2001–02 to 2016–17* (2013a), newspaper articles, principally from the *Sydney Morning Herald*, *The Australian*, *Australian Financial*

Review and *The Canberra Times*, and various primary documents sourced from interviewees, such as the Australian Labor Party's 'Labor and the Quality of Government' (1983) or uncovered by my research, such Youngberry's 'Presentation – Operation Sunlight: Enhancing Budget Transparency and Accountability' (undated). These included key documents in each case study, being the first iteration of the published forward estimates, the *Charter of Budget Honesty Act 1998*, the 2006 and 2008 versions of OS and the *Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011*, which established the PBO.

These were complemented by many secondary sources. These included books about periods in Australian history (e.g., Kelly's *The End of Certainty* (1992)), events, (Williams' *The Victory* (1997)), institutions (Tilley's *Changing Fortunes: A History of the Australian Treasury* (2019)) or about practitioners (e.g., Weller's *Malcolm Fraser PM: A Study in Prime Ministerial Power in Australia* (1989)). They were complemented by a variety of articles on a wide range of subject matters, such as Bongiorno's 'Labor Makes It Three' (2018), Blondel et al.'s 'Budgeting in Australia' (2008) and Halligan's 'The Current Capability of the Australian Public Service' (2021).

I also relied on books about success and failure, some of which were mentioned at the beginning of this chapter. These books included Bovens, 't Hart and Peter's *Success and Failure in Public Governance: A Comparative Analysis* (2001), McConnell's *Understanding Policy Success* (2010a), Compton and 't Hart's *Great Public Policy Success: How Governments Get It Right in a Big Way at Least Some of the Time* (2019) and Luetjens, Mintrom and 't Hart's *Successful Public Policy: Lessons from Australia and New Zealand* (2019). These books are complemented by a wide variety of articles on success and failure, including McConnell's 'What Is Failure? A Primer to Help Navigate the Maze' (2015). Other articles deal with budgets, budget transparency, political advantage and the public service, topics which were discussed earlier in the main literature review chapter.

These primary and secondary sources allowed me to fully explore success and failure in my four case studies through the process, programme and political dimensions of McConnell's heuristic.

The Interviews

The Human Research Ethics Committee of the University of Sydney gave approval for the proposed research on 25 October 2018. I then refined the topic and worked out the scope of the

interviews in 2019. This involved determining who would be interviewed and what they would be asked. The interviewees comprised four groups: former Treasurers and Ministers for Finance; former Shadow Treasurers and Shadow Ministers for Finance; former senior public servants in Treasury and Finance; and commentators with experience and expertise in the Commonwealth budget. The names of those interviewed can be found in Appendix One, except for those who wished their interview to be treated as anonymous. Further details of the politicians and public servants interviewed can be found in Appendix Two, together with the names of politicians and public servants mentioned in the text. Where interviewees are quoted, their relevance to the subject matter being discussed is identified.

The interviews were conducted on a semi-structured basis using open ended questions (Brians et al., 2011). It was anticipated that this technique would produce research information that was not previously available. Open-ended questions using a semi-structured technique are the best way to elicit information from the elite subjects that I was interviewing (Aberbach & Rockman, 2002). Elites are less willing to agree to interviews that are close-ended (Aberbach, Chesney & Rockman, 1975: 7). As the interviewer I had to be sure that the interview concentrated on my priority areas of interest. I had to keep a tight control of the focus of the interview, but as they were elite subjects being interviewed (Burnham et al, 2008: 240-241) I had to give scope on occasions to interviewees to tell their 'stories', which could lead to irrelevant answers, but on other occasions could elicit a crucial 'gem' of relevant information. The interviews were scheduled for an hour but one interviewee told the interviewer at the commencement of the interview that he only had twenty minutes available. In another situation where the interviewee was very engaged, the interview lasted for almost two hours but generally the one-hour time limit was respected by both the interviewer and interviewees.

To obtain the thirty-eight interviews I wrote to about fifty people in my four categories. With the COVID-19 pandemic declared near the start of my interview process, it took me almost three years to complete the interviews from the first with Gittins on 13 March 2020 to the final interview with Birmingham on 5 December 2022. Originally, I had intended to do all the interviews face-to-face but concerns about the Covid virus meant about half of the interviews were conducted by teleconference or videoconference using Zoom or Teams. Each interview commenced with a series of eight standard questions. From these questions the interview ventured into its unstructured phase. Depending on the interviewee this could occur before the interviewer had made it through the structured questions. The use of the core group of questions made the interviews more comparable.

The interviewee had the choice of giving the interview on either on an ‘on the record’ or ‘off the record’ basis. The subject was encouraged to do an ‘on the record’ interview, so that I could capture quotations and attribute them to named individuals. Each interview was recorded. Within two weeks of the interview, the interviewee was emailed a transcript of the interview with a covering note that reminded the interviewees that they could change the transcript in any way to ensure that it was accurate. About half the of interviewees amended the transcript that they received. Five wanted to vet the quotes that were to be used in the text; none changed their meaning but they wanted to ‘clean up’ the wording to make it clearer.

In undertaking the interviews I was conscious that interviews should not be relied on as the only source for a research project (Burnham, 2008: 232). The different circumstances of each interview produced information that was contextual. The research often took place years – sometimes twenty, thirty or forty years – after the events occurred. Thus, it is not surprising some interviewees were not able to remember some events that had occurred, even if prompted. When they did remember, their memory could be hazy. Care was taken to use established techniques, such as triangulation, member checking or full exposition of method to ensure that the data collection was objective (O’Leary, 2014: 132). Comments made in interviews needed to be contextualised by triangulation against other data. This was done by reference to other sources of data, such as previous speeches or books by the interviewee, comments by other interviewees, oral history (Pascoe, 2010), contemporary newspaper reports and journal articles and other published sources. Some of these sources are identified above, under the primary and secondary sources used to provide evidence for this project.

My interviews were undertaken as an oral history exercise (Pascoe, 2010; O’Leary, 2014). It was noted that qualitative interviews did not produce literally accurate interviews. It was the interviewee’s version of the events. Thus, as the researcher, I could not take ‘what interviewees say as ‘factual data’; rather, I should ‘treat the fact that they said it as data’ (Brians et al, 2011: 367).

POLITICAL ADVANTAGE AND PUBLIC SERVICE OPPOSITION

The existence of political advantage assumes an activity taking place to benefit an individual or party, usually at the expense of the other major party. It largely overlaps with the political dimension of McConnell’s framework, and thus can be tested by using similar criteria, such as enhancing the electoral prospects/reputation of the government (or opposition), promotion of

the government's desired trajectory and providing political benefits for the government (or opposition).

Political advantage would be assessed through use of opinion polls, both in relation to a particular policy and government popularity, election results and media commentary. I would add to this opinion polls on the popularity of the leader, commentary about the leader and, in extreme circumstances, reporting surrounding his/her political demise. The interviews and relevant secondary sources would provide other material about this subject. All these factors help to identify and measure political advantage.

Public service opposition exists where an initiative being considered by the government is (in part or in full) not acted on because of opposition from the public service. The main sources of evidence for this were the interviews, secondary sources and media news and commentary.

CONCLUSION

I applied this Methodology to my four case studies. In setting out the narrative for each case study, the government's decisions to be tested against McConnell's framework are identified. The framework was applied to these decisions to determine where they lie on the success-to-failure spectrum. The framework has provided guidance in making this assessment, which took account of the complexity, strategies and context. This guidance is not rigid, based on a scientific formula, but instead required my judgement based on the evidence to determine whether the decision being assessed advanced transparency and whether that advance was maintained.

The learnings from the existing literature on McConnell's framework contributed to this analysis. It showed that there was a need to be thorough in making the assessment, following the example of Mardiyanta and Ermawan in particular. This included being prepared to refrain from making a call on an outcome, where the evidence was insufficient. It also required consciousness of the timeframe and the need on occasions to make different judgements for the short, medium and long term, where dissimilar circumstances applied. There was also a need to be aware of the advantage of using tables to illustrate how an outcome has been assessed.

Consideration was given to the individual outcome for each criterion and the outcomes for the process, programme and political categories of each decision. These need to be further assessed and weighed up to come to one overall outcome to place each decision on the success/failure

spectrum. Finally, in the conclusion, an assessment was made of whether the framework was helpful in assessing success, failure and the grey areas in between, for each decision.

CHAPTER FOUR – PUBLISHED FORWARD ESTIMATES

INTRODUCTION

The opening up of the budget to public scrutiny involved both the expenditure and the revenue forward estimates, which progressed towards publication quite differently. After a long period as an unpublished draft, which assisted in preparing the next budget, the expenditure forward estimates were first published in 1983 (Keating & Rosalky, 1990: 74; Wanna et al., 2000: 106–107, 319-320). In contrast, Treasury managed to prevent the publication of the revenue forward estimates until a decade later (Willis, House of Representatives Hansard, 1997: 152; 1994: 587; Wanna et al., 2000: 321). Eventually, both the expenditure and revenue forward estimates were incorporated into The Charter of Budget Honesty Bill, which occurred in 1996.

In this chapter I explain the reasons for the publication of both sets of forward estimates. The previous literature examined the lead-up to and publication of the expenditure forward estimates, how they developed and whether they were a success. This included their relationship to other economic reforms of the Labor Government and what they did for the budget.

I examine why the forward estimates were published and whether openness, which later became known as transparency, contributed to their success. Interviewing some of those who were participants at the time gave me the opportunity to explore the contribution of openness. I assessed the success of the openness of the forward estimates by systematically evaluating them by using McConnell's framework from a process, programme and political perspective.

PREVIOUS ACADEMIC LITERATURE ON THE PUBLISHED FORWARD ESTIMATES

In considering the previous academic literature, I explored the reasons given by the authors for the publication of the forward estimates. It should be noted that at the time three of the academic authors were Michael Keating, Malcolm Holmes and David Rosalky, respectively the Secretary and two senior officers of the Commonwealth Department of Finance. Therefore, they had an imperative to praise and defend the reforms. This review deals with the expenditure forward estimates, as there was no academic literature that dealt with the publication of the revenue forward estimates. I then examine whether their publication was regarded as a success. First, I outline a chronology of the forward estimates, then I discuss and review a number of authors

who wrote about the operation of the forward estimates, who gave their reasons for publication and assessed their success.

The published forward estimates were a government publication, not required by either legislation or regulation (Keating, 1990a: 3). They were first published for the National Economic Summit (the Summit) in April 1983, with regular updates published from this time on. The examination of these forward estimates continued, as they were revised by Finance during the 1980s. There was a loose linkage of the forward estimates with other economic reforms under the Financial Management Improvement Program, including the floating of the Australian dollar, abolition of exchange controls, allowing competition from foreign banks, reducing protection and removing foreign investment controls (Keating & Holmes, 1990; McDonald, 1990; Dixon, 1996; Wanna et al., 2000; Keating, 2001).

Expenditure forward estimates were ‘firmed up’ between 1985 and 1987 and became the reliable basis for the budget estimates. Expenditure forward estimates, which had once been ‘padded ‘wish lists’ and ‘best guess predictions’, suddenly became ‘hard’ figures’ (Wanna et al., 2000: 179). Eventually they were included in the Budget Papers (BPs) ‘on both an aggregate and detailed level’ (Keating, 1990a: 3; Wanna et al., 2000: 321). This occurred in two steps. In August 1987 the expenditure forward estimates began to be published in the BPs. Reconciliation tables were published in the Budget Statements (BSs) on outlays. In August 1988 BS No. 3 published the expenditure forward estimates for the budget and the first year. Then in August 1989 three years of expenditure forward estimates were included in the Budget Outlays Statement, on both an aggregate and detailed level. This replaced the separate report on the expenditure forward estimates (Wanna et al., 2000: 321).

When the expenditure forward estimates were first published at the Summit, the public already had the 1982–83 budget figures and then were provided with three years of forward estimates. Upon these figures future budgets would be based, but Keating and Rosalky comment:

The second and especially the third year of the forward estimates were less accurate, than the budget and first year of the estimates. This was because of terminating programs and the uncertainty over the price adjustment eventually to be applied to them. (1990: 74)

The publication of the expenditure forward estimates was a key tool for improving the performance of the Australian economy and the amount of openness about the budget. ‘The decision to publish the forward estimates and the increasing reliance upon them has greatly encouraged the improvement in their quality’ (Keating & Rosalky, 1990; Wanna et al., 2000).

Peter Walsh, Minister for Finance from 1984 to 1990 gave an example of this:

Finance's estimates of administrative costs were \$450 million less than the figure from departments and on staff growth it was 0.3% compared to the figure submitted by departments which totalled 1.7%. The figures from the departments were simply 'disagreed' and so disregarded from the expenditure estimates in the out years. (Wanna et al., 2000: 179)

The strengthening of the Australian economy by introducing better oversight and control of the out years of the budget was cited as a major reason for the forward estimates being published (Keating, 1990a; Keating & Rosalky, 1990; Keating & Holmes, 1990; Wanna et al., 2000). It also led to better decisions from the Cabinet, because ministers had more information and a more organised approach (Keating & Holmes, 1990; Wanna et al., 2000).

Another reason given for their publication was providing more flexibility to improve the 'performance orientation' of the Australian Public Service (APS) (Dixon, 1996: 338). They provided a 'more strategic approach', greater 'productivity' and more of a focus on 'risk management' and 'asset management' (Forster & Wanna, 1990: x-xi; Dixon, 1996: 339). As Paul McDonald writes, '[t]he forward estimates also strengthen the linkage between budgeting and corporate planning in disclosing the shape of future budget outlays' (1990: 20). This gave the APS a greater insight into what was occurring with the budget.

Attention was given to the importance of openness, especially regarding the economy (Keating, 1990a; Keating & Rosalky, 1990; Keating & Holmes, 1990; McDonald, 1990; Wanna et al., 2000). Keating and Holmes note:

Public accountability was used to reinforce the discipline on the system as all variations in the expenditure forward estimates were summarised and published in a reconciliation table which showed the difference between the originally published expenditure and the government budget estimates. (1990: 171)

Throughout the late 1980s the 'accuracy' of the expenditure forward estimates became of great importance to both the key political and administrative decision-makers (Wanna et al., 2000: 180). This assisted in reinforcing the tight expenditure control (Wanna et al., 2000).

Some sources have written that greater openness underpinned the decision to publish the forward estimates (Keating & Rosalky, 1990; Keating & Holmes, 1990; MacDonald, 1990; Wanna et al., 2000). They argue that openness was the 'crucial first step toward reform' or of a 'more open approach to economic policy-making' (Keating & Rosalky, 1990: 76; Keating &

Holmes, 1990: 171). Wanna et al. take these arguments a step further, claiming that publishing the forward estimates ‘imposed a discipline on the government itself’ (2000: 170).

The expenditure forward estimates were assessed as successful. They won praise from scholars such as Wanna, Mackay and McDonald (McDonald, 1990: 20–21; Wanna et al., 2000: 302; Mackay, 2011: 3). The reviews of them in the late 1980s and early 1990s were generally positive (Wanna et al., 2000: 177–178, 216–219, 302). In addition, Cliff Walsh, an economic advisor to Malcolm Fraser was complimentary about their role (1990: 41).

Wanna et al. observe that ‘the key was the accuracy of the expenditure forward estimates to the operations result, which was consistently very close’ during the 1990s (2000: 302). The government was able to reduce outlays ‘in GDP from 30% in 1984–85 to 23% in 1989–90, by international standards, this was a very significant reduction’ (Mackay, 2011: 3). The government ‘progressively reduced the annual deficit inherited from its predecessors, and from 1987–1991 the government achieved four consecutive years of budget surpluses, with a surplus of over \$5.0 billion in 1988–89. Against their own criteria this was certainly a measure of success in budget management’ (Wanna et al., 2000: 181). Mackay comments that ‘[t]he system was changed very substantially. Australia led the world in introducing a medium-term expenditure framework in 1987, involving forward estimates of spending’ (2011: 3). The government would use these forward estimates to focus on changes in spending priorities and government strategies.

Several of the articles touch on the importance of openness (Keating & Rosalky, 1990; Keating & Holmes, 1990). Keating and Holmes write that ‘[w]hile the prime credit for expenditure restraint belongs to political government, it has been aided by an expenditure control framework based on a system of three-year forward estimates’ (1990: 170). Keating and Rosalky linked the forward estimates with ‘desirable publicity effects for the government’ (1990: 82). This was taken further by Keating and Holmes:

While progress is not without difficulty in an adversarial system with temptation to point scoring, there is reason to believe from the Australian experience that more transparent and rational policies can achieve political support. (1990: 184)

This section has shown why other academic authors wrote that the expenditure forward estimates were first published in 1983. Further they wrote that the forward estimates were largely successful from the economic and public service perspective. Two articles touched on the importance of political openness. There was a gap in the literature, which was the

importance of openness from a political perspective to the publication of the forward estimates. I have filled that gap by systematically examining the contribution of political openness to the publication and success of the forward estimates by using the McConnell's success framework.

WHY WERE THE EXPENDITURE FORWARD ESTIMATES PUBLISHED?

Liberal/Country Government Relative Budget Secrecy

The implementation of tax indexation started in 1976 at the beginning of the Liberal/Country Government (Lynch, House of Representatives Hansard, 1976: 2343). Tax indexation was a commitment to increase the tax thresholds by the rate of inflation.

At the 1977 election the government campaigned strongly on giving personal income tax cuts, which were the centrepiece of its campaign. The election campaign became known as the 'fist full of dollars' (Kelly, 1992: 38). At that election the government was easily re-elected (Kelly, 1992: 36-37). However, within about ten months the government effectively cancelled those tax cuts by introducing a tax surcharge of 1.5% on the standard rate (Weller, 1989: 234; Kelly, 1992: 38). This was extended by the mini-budget of 1979 (Weller, 1989: 241). Paul Tilley, in *Changing Fortunes – A History of the Australian Treasury*, stated:

On the revenue side, there... was a one-off increase of 1.5 percentage points on the standard personal income tax rates. This was a partial reversal of the tax cuts provided prior to the election and recognition that the cuts were not affordable. (2019: 142)

In his speech to the House of Representatives, Treasurer Howard admitted that the rate was effectively higher than the 1.5%, because it was imposed at a higher rate so as to collect the full amount of \$560 million between 1 November 1978 and 30 June 1979 (House of Representatives, 1979: 2392).

After the government had implemented tax indexation over its first couple of budgets, it abandoned the policy (Kelly, 1992: 38). This occurred in two steps. First, indexation was cut by half in the 1978 mini-budget (Howard, House of Representatives Hansard, 1978: 3017–8). But when adjustments were made for increases in indirect taxes, the health care changes and the exchange rate adjustment, the 10.9% inflation rate became 7.6%, which when halved became 3.8%. Then it was cut out altogether in the 1979 mini-budget (Weller, 1989: 234, 241).

The Budget of 1982–83 and the Forward Estimates

The 1982–83 Budget was the least open brought down during the period of the Liberal/Country Government. Fraser was preparing to go to the ‘We not waiting for the World’ election (Fraser & Simons, 2015: 606). After the Budget was brought down, the election had to be postponed by Fraser, first because the Costigan Royal Commission Report was released in September 1982 and then because he was ill in November 1982.

Howard budgeted for a deficit of \$1.7 billion but the 1982–83 budget came in with a deficit of \$4.5 billion. Peter Walsh, then Minister for Resources and Energy in the new Labor Government, commented on the Budget figures:

There is little doubt that many estimates were tilted to the bright side at Fraser’s instigation or simply fudged. (1995: 67)

Tilley writes:

1982 brought a pre-election Budget framed against a deteriorating economy. It contained large spending increases across social security, industry support and roads, as well as personal income tax cuts. Outlays were projected to increase by 13.9 per cent (which turned out to be 18.6 per cent) and receipts were estimated to increase by 11.3 per cent (which turned out to be 9.6 per cent). From a surplus of 0.2 per cent of GDP in 1981/82, there ended up being a deficit of 1.8 per cent of GDP in 1982/83. (2019: 159)

By starting the measures part way through the year or by introducing expensive tax expenditures, the deficit would be much greater in the following year. Patrick Weller confirms that these measures were taken in preparation for an election:

While cabinet was meeting, election speculation was rife as journalists wrote the budget was being designed for electoral purposes. The rumours, carefully stoked from the top according to journalists, lead to an air of expectancy. (1989: 263–264)

During the Liberal/Country Government both the political arm and the most powerful bureaucratic arm of the government in regard to the economy were secretive in their dealings with budget information. Multiple sources said that Treasury Secretary John Stone was quite secretive (Peter Walsh, 1995: 106). The Treasury even kept Finance in the dark, as Keating, a senior public servant, during this period, outlined:

[I]n Finance we did not know the size of the deficit, because we only knew the expenditure and not the revenue and Treasury did not tell us, before the election the size of the deficit,

the \$9.6 billion, they told the Government, the incoming Government without telling us beforehand. (Interview, 2022: 2)

This was a continuation of the pattern of secrecy that had been evident in Treasury for some time. It had at first refused to make its economic forecasts available to the Prime Minister's Office during the Liberal/Country Government period, before receiving a direction from Fraser to do so. Keating commented on this when he said:

Just going back in time there was a lot of brawling when I was in the Prime Minister's department under Fraser. Treasury would refuse to show the Government its forecasts, you know we had trouble getting them and Fraser had to basically overrule, dictate to the Treasury so that we could get the forecasts. (Interview, 2022: 2)

Dawkins said of the initial Treasury approach to forward estimates:

[T]he other reason for not publishing forward estimates is they would have argued that it was all too vague and it really did not predict what was going to happen and therefore, they did not want to put out forward estimates, which turned out to be wrong, but... that was Treasury's way of trying to prevent any information about future years getting out, at least officially. (Interview, 2021: 5)

This pattern of secrecy was confirmed by the application of the 2005 Questionnaire for the 2006 Open Budget Survey (OBS) to the budgets of the Liberal/Country Government (International Budget Partnership (IBP), 2006). The OBS was the closest in time to the budgets of 1976–77 to 1982–83. Under this OBS these budgets would not have scored any points under the estimates heading, as no estimates were publicly released (IBP, 2005: 10–12). Therefore, the estimates were not available to increase budget transparency at that time.

Election of the Labor Government

Following its election the new Labor Government received a memo from Stone advising that the projected deficit for the 1983–84 Budget was \$9.6 billion. This was more than four times the projected deficit of \$2.0 billion for 1983–84 at the time the 1982–83 Budget was brought down only seven months earlier (Wanna et al., 2000: 152). Howard later acknowledged that he had been told before the election that the projected figure could exceed \$9.0 billion and had chosen not to disclose that figure publicly (Tilley, 2019: 162).

Regarding Stone's memo, Russell, a Treasurer officer at the time and later Principal Private Secretary to the Treasurer, said:

[T]hey quickly made that public to enable people to understand... there was a budget problem, and that action would have to be taken. And Hawke elevated that by the process of the Economic Summit, which was an opportunity to lay out for the whole community the nature of... the broad economic problems, that the country faced, including the budget. So publishing the Forward Estimates became a natural starting point for a debate, which would continue for the full... four terms around the need to make a major shift in terms of the appetite of the budget to consume spending. (Interview, 2021: 2)

This situation brought about an early focus for the Labor Government on the budget and the economy. Dawkins, then Minister for Finance, produced two major papers in the government's first term, *Reforming the Australian Public Service* (1983) and *Budget Reform* (1984), which sprang from *Labor and the Quality of Government* (ALP, 1983). Each was committed to reforming the machinery of government. In the preface to *Budget Reform*, Dawkins wrote:

The government is confident that these reforms will develop a system of financial administration, which is more efficient, more responsive and more accountable to the elected representatives. (Commonwealth Government, 1984: iii)

The *Budget Reform* paper stated that the government 'will henceforth relate program objectives to both the financial, and human resources involved more explicitly and systematically than has been the case in the past' and 'the Government will henceforth publish the report on the Forward Estimates of Budget Outlays each year' (1984: 2). Of this, Eslake, a former Treasury officer, said, 'I thought this was the most significant step forward in terms not only of transparency but also of honesty and integrity, that had been done for a very long time' (Interview, 2020: 2).

There were three main reasons that I have identified for publicly releasing the expenditure or outlay forward estimates. These three reasons fit into McConnell's framework; he writes that the framework 'can cope with the reality of public policy-making; multiple goals, as opposed to just one' (2010a: 40). The overarching first reason was to improve the performance of the Australian economy. There were three ways of making this happen tied to releasing the expenditure forward estimates. These were 'to improve the information base for the public and parliamentary scrutiny of the budget, upgrading the financial management of programs in all government agencies and improving the process of the government's decision-making on budget priorities' (Commonwealth Government, 1984: 1). The major changes of the Labor Government in the field of the budget were initiated by the public release of the expenditure forward estimates. These included tax expenditures, program budgeting, portfolio budgeting,

expenditure control and tax cuts. There was a close association between public service reform, the expenditure forward estimates and budget reform.

As Russell, said,

[Hawke and Keating] realised instinctively that if they were going to bring the community with them, they had to provide the evidence, they had to provide enough information, so that people could not only see the nature of the problem but could see how a different set of policy settings and decisions might be able to transform that. So right from the start Hawke and Keating were very attracted to bringing the community into the budget process, so to speak. (Interview, 2021: 2)

Andrew Podger, senior official in Finance at the time, stressed the importance of discipline to developing the Australian economy, when he said the expenditure forward estimates

imposed a discipline on governments. It was also a discipline on the political process, that oppositions could make promises without saying how they were going to impact on budgets and the forward estimates. By making it open you would force a discipline on the whole political process around financial management (Interview, 2021: 2).

Wanna and Keating agreed. Wanna said that ‘[i]t was not just about transparency it was also about fiscal discipline on the government itself’ (Interview, 2020: 4). Keating commented that ‘four-year expenditure budgets were expected to improve the quality of spending and public administration by allowing the managers to plan their spending better’ (Interview, 2022: 7).

Reason two was advanced by Dawkins, who saw openness as the key to good decision-making:

Closed door discussions on matters which affect society should be avoided wherever possible, such an approach is unnecessary, outdated and is inimical to good decision-making. (House of Representatives Hansard, 1983a: 482)

Wanna noted that openness was a factor in the release of the expenditure forward estimates (Interview, 2020: 3–4), saying that there was a need to educate ‘government departments, oppositions and the media about what the costs on the budget were likely to be over the four-year period’ (Interview, 2020: 3). This was consistent with Labor’s general approach. The policy document *Labor and Quality of Government*, released for the 1983 election, was important to the decision (ALP, 1983). This document laid out how Labor would function in government. It set out much of Labor’s proposed administrative arrangements, and the document had a strong flavour of openness. This included strengthening the Freedom of

Information legislation and enacting an Annual Reports Act to provide more detailed parliamentary reporting requirements for public authorities. All public authorities were to engage in forward financial planning on a three-to-five year basis, with such plans presented to parliament, and it proposed further development and expansion of the parliamentary committee system (ALP, 1983: 19, 21–22 & 24). The importance of this document demonstrated that openness was one of the government's key objectives.

On budgetary reform, *Labor and the Quality of Government* stated:

Budgetary Reform. The Labor Government to establish a task force, under strong ministerial direction, to study reform of the budgetary system, and in particular whether and in what form program budgeting would be introduced (ALP, 1983: 19).

Even the opposition received this new openness well. As John Moore, Shadow Minister for Finance, said of Dawkins's Statement on the expenditure forward estimates (House of Representatives, 1984: 1269):

The Statement by the Minister for Finance is welcomed by the Opposition. It reflects some improvement in government accounts. It is an area that has been in need of reform for a long time. (House of Representatives Hansard, 1984: 1269)

A third reason for publishing the expenditure forward estimates was the political advantage to be gained by the Labor Government. They contrasted the openness of the Labor Government's approach with the budget secrecy of the Liberal/Country Government. Regarding the secrecy of the Liberal/Country Government, David Tune, then an official of Prime Minister and Cabinet or Treasury during this time, said that 'Dawkins's response to that was to say that we needed a bit more honesty in the forward years and talk about what's going on' (Interview, 2022: 2).

The Labor Government gained a political benefit, as it was important that the whole community realised the difficulties that the country was facing. Australia was in a recession and the Labor Government had made a series of election promises which it would now need to scale back. It was important to demonstrate to those missing out on these benefits that this was occurring for a good reason. The dire situation with the economy could be blamed on the poor stewardship of the former Liberal/Country Government. The former Treasurer, Howard, was now Deputy Leader of the Opposition. Finally, the unions, who were involved in the Accord process, would need to see the poor state of the economy if they were to be convinced to exercise restraint (Wanna et al., 2000: 152–154).

The first major action of the Labor Government was to hold a Summit on 11–13 April 1983. This brought together the State and Federal Governments, community representatives, leading trade union and business figures to discuss the state of the economy and to make recommendations. For this meeting Dawkins released the three years of budget expenditure forward estimates. It is said by Podger that Finance proposed their release, but this proposition was opposed by Stone (Peter Walsh, 1995: 106). With the Prime Minister and Cabinet Department on side, however, Dawkins was able to release them (Podger Interview, 2021: 2).

The public release of these expenditure forward estimates increased the amount of budget transparency available according to the OBS. Using the 2005 Questionnaire, there were positive answers to the expenditure forward estimates questions 5 and 6 (IBP, 2005: 10). These questions asked whether estimates of the aggregate level of expenditure was presented for a multi-year period (question 5) and was more detailed than just an aggregated level of expenditure estimates presented for at least two years beyond the budget year (question 6) (IBP, 2005: 10).

In summary, the Labor Government quickly implemented policies endorsed at the 1983 election. These were improving the performance of the Australian economy, an increase in openness and to have a Summit, at which better economic strategies were discussed. Publishing the expenditure forward estimates was consistent with each of these actions. This coincided with the politics of the time, as it would contrast their activities with the poor performance of the Liberal/Country Government. By exposing the dire state of the economy, the government had the opportunity to scale back spending promises and call for expenditure restraint.

WHY WERE THE REVENUE FORWARD ESTIMATES PUBLISHED?

The Hawke Labor Government and the Revenue Forward Estimates

At the same time, the other half of the budget – revenue forward estimates – remained secret. Peter Walsh, who was to succeed Dawkins as Minister for Finance, writes about releasing the expenditure and revenue forward estimates:

John Stone was vehemently opposed to both. When Keating at Stone's urging, persuaded Hawke to return tax to Treasury, Stone made sure revenue estimates remained unpublished. (1995: 106)

This explanation was too black-and-white. The actual reason was more nuanced. Stone left the Treasury and ceased to be Treasury Secretary in August 1984. Yet the revenue forward

estimates remained secret for the remainder of the decade. Dawkins expressed the view that having tax policy alone still gave Treasurer Keating the policy responsibility for the revenue forward estimates. But there was certainly evidence to demonstrate that Dawkins believed that these estimates should have been released. Podger said that it was his understanding that Dawkins wanted to have the revenue forward estimates published at this time. But he claimed that he did not win on that one (Podger Interview, 2021: 3–4). Michael Keating said that Peter Walsh was ‘incorruptible’ and that he would not say something unless he was convinced it was true (Keating Interview, 2021: 2). It is likely that Dawkins expressed a view about wanting to publish the revenue estimates to Peter Walsh. But, as Dawkins pointed out, it was not his responsibility (Dawkins Interview, 2021: 4).

Why did Treasurer Keating not publish these revenue forward estimates after Stone ceased to be Treasury Secretary? Dawkins’ and Russell’s explanation was that Stone’s opposition was imparted to Keating in the eighteen months they spent together, and Keating carried it forward for the remainder of his time as Treasurer (Dawkins Interview, 2021: 5; Russell Interview, 2021: 5). According to Dawkins,

[t]he main reason that we thought that Stone was opposed to the publication of revenue estimates and persuaded Keating to his point of view was in most years the revenue estimates, in the out years would show a growth in revenue... he didn’t like the information about revenue pouring in, because he thought that could only excite further expenditure, which he was totally against. (2021: 5)

The restraining of expenditure was the main objective, but Russell said Treasurer Keating had another reason for not disclosing the revenue forward estimates: ‘Keating at the time saw the main game with expenditure and tax policy... And so in that environment he didn’t want the debate to get muddied’ (Interview, 2021: 5).

The additional reason for not disclosing the revenue forward estimates was Keating’s reform of the tax system and the uncertainties these generated for revenue. According to Russell:

Keating... had an agenda of wanting to reform the tax system, so he did not really want to highlight the fact that revenue was growing... And the key issues around the forward estimates of revenue are the parameters... some of the specific taxes do have trends in them. And they certainly became more apparent once the tax reform of 1985, became part and parcel of the system. (Interview, 2021: 5–6)

Senior official 1 has said that there was a reluctance to release these forward estimates because, together with the then published expenditure forward estimates, they would reveal the result of the budget in those forward years. He also said that their reluctance to release them was because revenue could be much more volatile (senior official 1 Interview, 2022: 2).

The Keating Labor Government and the Revenue Forward Estimates

When Dawkins became Treasurer in late 1991, after Paul Keating became Prime Minister, he was not as eager to publish the revenue forward estimates. He was confronted by Keating's One Nation Statement and the scenarios that it had included. The numbers forecast were too optimistic about revenue in 1992–93 (Edwards, 1996: 486). This cast doubt over the tax cuts that were included in the One Nation Statement. Dawkins was reported in *The Inside Story*, a biography on Keating by John Edwards, as having said:

The solution, the Treasurer said, was to omit the revenue numbers and deficit outcome. 'They have never been written in before', he said and in an aggrieved and indignant tone, 'and they're not worth the paper they're written on'. (1996: 487)

The first indication that the revenue forward estimates may be published in the budget emerged after the 1993 election. They were included in the national fiscal outlook statement, which was a joint statement of the Commonwealth and the States, prepared for the Premiers Conference held on 5 July 1993. Keating said of the national fiscal outlook statement:

It is the first time it has ever been produced, it is the first time any Commonwealth Government has put estimates of receipts out into the medium term and has therefore estimates of deficit or surplus. (Keating Transcript, 1993: 1)

Ralph Willis, then the former Treasurer, said that these medium-term projections of expenditure and revenue both had two scenarios, one based on high growth and another based on low growth (House of Representatives Hansard, 1997: 153).

However, the revenue forward estimates were not published in the 1993–94 BPs. Treasury continued to oppose the release of revenue forward estimates in the BPs, prior to the 1994–95 Budget. In his 1997 speech on the Charter of Budget Honesty Bill, former Treasurer, Willis confided:

It was not done for revenue because that was opposed by Treasury. Treasury opposed it because they said that the revenue forecasts were much more volatile than for outlays and it

was therefore much more difficult to get them right. They did not want those projections put in the budget papers. (House of Representatives Hansard, 1997: 152)

Four years of revenue forward estimates were eventually published in BS No. 4 in the 1994–95 Budget (Willis, House of Representatives Hansard, 1994: 587; Wanna et al., 2000: 321).

Willis stated:

We also introduced the mid-year review to update budget estimates for the current year in the light of the experience of that year to-date. Why have only the current year and not the out years? Because that was the year with which we already had some experience. So, there was a very sound basis upon which to make a more accurate projection of what was likely to be the eventual outcome. (House of Representatives Hansard, 1997: 153)

Therefore, throughout the period from 1983 to 1994, the main source of economic advice to the government, the Treasury, was opposed to releasing the revenue forward estimates.

However, NZ was moving to publish its own revenue forward estimates. It had produced a report by its Finance and Expenditure Committee as a precursor to the enactment of the NZ Fiscal Responsibility Act (FRA) by 1 July 1994 (Report of the Finance and Expenditure Committee on the Fiscal Responsibility Bill, NZ House of Representatives, Wellington, 1994; NZ Statutes, 1994: 176; Scott, 1995: 3–16).

In summary, the revenue forward estimates were initially not published because it was felt that their publication was inconsistent with the government's policy of expenditure restraint and tax reform. Later their publication became important, because NZ was about to enact its FRA and would overtake Australia, which up to then had been the leader in the publication of forward estimates. It would help to restore the government's financial credibility, which had been badly damaged by the harsh 1993–94 budget, which had reneged on some One Nation Statement promises due to a revenue shortfall.

WERE THE PUBLISHED EXPENDITURE FORWARD ESTIMATES A SUCCESS? THE PROCESS

Applying the framework to the introduction of the published three years of expenditure forward estimates starts with an evaluation of what type of success the process was. For it to be a resilient success, the introduction of published three-year expenditure forward estimates must have preserved the government's goals and policy instruments. One of the government's goals was increased openness; another was to improve the performance of the Australian economy.

The decision did preserve both. The government also had to secure legitimacy, which it did by determining to present these estimates to the Summit. Subsequently the government went further, refining the published expenditure forward estimates and eventually including them in the BPs. It also needed to have a sustainable coalition of interests backing it, and it did have such a coalition, which can be seen by the supportive comments about them from Moore and Liberal/Country Government adviser, Walsh (1990: 41).

Business, unions and the media also supported this greater openness, as reflected by their comments at the Summit (Summers, 1983: 1; Ellercamp and Perkin, 1983: 1; Keegan, 1983: 2). An *Australian Financial Review* editorial stated:

Already the release of the three-year forward estimates of Budget outlays has brought home dramatically the way in which public expenditures are taken out of the control of governments when they adhere to the general principles of indexation. (1983: 12)

Three economic scenarios, which were options for the future, into which the expenditure forward estimates were an input, were presented to the Summit (Gittins, 1983: 9). Speaking of these, Milton Bridgland of the Australian Industries Development Association said:

Unless the philosophy underlying Scenario C prevails – with limited wage growth in the months ahead – there will be little progress towards the all important employment goal. (Ellercamp, 1983a: 2)

The scenarios focused the discussion at the Summit.

The forward estimates were central to the government's policy of expenditure control, which eventually led to budget surpluses. The Government used executive authority to introduce them, as they were urgent with the Summit approaching. The policy was innovative, as publishing the estimates was a new approach. Such a strategy is often able to bring about process success (McConnell, 2010a: 136, 140). There may have been some aspects of the policy which drew criticism originating within the public service, mainly from within Treasury but this was only minor (Walsh, 1995: 106). Thus, I judged with a high degree of confidence, the process perspective as a resilient success.

Table 4.1. The Process – Published Expenditure Forward Estimates

Process Criteria	Description of the Process	Result
Preserving goals and policy instruments	Improving the performance of the economy and increased openness were key goals of the government. The expenditure forward estimates were already in existence; now three years were being published	Resilient Success
Securing Legitimacy	The decision to publish the forward estimates was made by the government for the Summit, securing their legitimacy	Resilient Success
Building a sustainable coalition	There was a sustainable coalition in favour of the expenditure forward estimates publication, including unions, business, opposition, public servants, media and experienced budget watchers	Resilient Success
Attracting support for process	Opposition to publication was low and could mainly be found in Treasury and was overwhelmed by the sustainable coalition	Resilient Success
Overall	The Process	Resilient Success

WERE THE PUBLISHED REVENUE FORWARD ESTIMATES A SUCCESS? THE PROCESS

The Labor Government did not evidence any desire to make the three-year revenue forward estimates a public document. There were some interests behind them but neither the political nor administrative arms of the government were supportive. It was not seen by the government as central to its interests. In fact, it could have been seen as inimical to its interests (Russell Interview, 2021: 5–6; Dawkins Interview, 2021: 5). Peter Walsh and Podger took the position that there was a divided view in the government. But as the Treasurer and Treasury were opposed, it was contrary to the government’s policy goals (Russell Interview, 2021: 5–6, Dawkins Interview, 2021: 5). Therefore, publishing the revenue forward estimates appeared not to have gone beyond a discussion; there was no government decision regarding them. The process perspective prior to the 1994–1995 budget is thus classified as not applicable.

The revenue forward estimates were eventually published, but not until years after the expenditure forward estimates. There were no academic articles on them at this time. Treasurer Willis was attempting to make the whole budget more open (Davies, 1995: 1). Again, the government used executive authority to introduce them. This was an inward transfer of an idea from another jurisdiction; the government’s reputation was at stake, as NZ was in the process of arranging to publish its forward estimates. Thus, the policy preserved the government’s goals and policy instruments. It also had legitimacy as it was published in BS No 4. It advanced

budget transparency, as it produced positive answers to questions 9 and 10 of the OBS 2005 Questionnaire. These questions were the mirror of questions 5 and 6, which applied to the expenditure side of the budget (IBP, 2005: 11–12).

Table 4.2. The Process – Published Revenue Forward Estimates

Process Criteria	Description of the Process	Result
Preserving goals and policy instruments	Hawke & early Keating Governments – The revenue forward estimates appeared to reach no more than a discussion stage. So, their publication was not a policy of the government After the 1994–1995 Budget – The publication of the revenue forward estimates was consistent with the changed revenue goals of the government	Not applicable Resilient Success
Securing Legitimacy	Hawke & Early Keating Governments – No government decision was made to publish After the 1994–1995 Budget - Legitimacy was secured by publishing the forward revenue estimates in BS No 4	Not applicable Resilient Success
Building a sustainable coalition	Hawke and Early Keating Governments – No government decision was made to publish After the 1994–1995 Budget – There were signs of disagreement due to the stance of Treasury and potential for fragmentation. The opposition was not opposed	Not Applicable Conflicted Success
Attracting support for process	Hawke & early Keating Government – No government decision made to publish After the 1994–1995 Budget – The government was supportive; the opposition was not opposed, there was no major public opposition, but Treasury was opposed	Not applicable Conflicted Success
Overall	The Process – Hawke/early Keating Government The Process – After the 1994–95 Budget	Not Applicable Conflicted Success

Therefore, the first two points are both classified as resilient successes. However, Treasury was still opposed and the whole process leading up to the publication had been difficult. There were signs of disagreement and some potential for fragmentation, although the opposition did not oppose the revenue forward estimates when they were published in the 1994–1995 Budget. A couple of opposition members referred to the revenue estimates in their 1994 budget speeches (Costello, House of Representatives Hansard, 1994: 1026; Prosser, House of Representatives Hansard, 1994: 1034). It appeared that the process perspective for the published revenue forward estimates is that they were a conflicted success (see Table 4.2 above). This is a qualified judgement with a medium confidence level, as the Treasury was under the direct control of the government and was not in a position to publicly oppose the government’s policy.

WERE THE PUBLISHED EXPENDITURE FORWARD ESTIMATES A SUCCESS? THE PROGRAMME

The publication of the expenditure forward estimates was a key means of improving the performance of the Australian economy and the level of openness about the budget. At interview, Russell stressed the important role the forward estimates played in the Hawke and Keating strategy:

So, this meant that there had to be a major reassessment of priorities of public spending and they quite rightly understood it could only be realised if people fully understood what was going on, because in the Fraser years... they used to have periodic savings exercises, but the savings would then be announced off unpublished forward estimates, so people would see the size of the savings but they had no idea what the base was or where they were coming from, so publishing the forward estimates was a way of making it very clear what needed to be done in the way of discretionary change. (Interview, 2021: 2)

Dawkins emphasised the importance of their approach compared with that of the former Liberal/Country Government:

Our expenditure control included the staff costs in the whole process as well... so what we insisted on was that if someone was coming up with a new programme or the continuation of an old programme, they would have to include not only the outlays in the programme itself, but also the outlays involved to fund the staffing requirements for it. (Interview, 2021: 6)

They were incrementally implemented through the 1980s. This gave public servants a greater insight into what was occurring with the budget. The Review of Commonwealth Administration set up by the Liberal/Country Government in September 1982, which reported in January 1983, suggested that departments should be given 'additional flexibility' in 'financial management' (Commonwealth Government, 1983a: 18). The changes associated with the expenditure forward estimates were the key to this flexibility. These included elimination of line-item budgeting and giving departments greater flexibility to meet emerging needs. It imposed on portfolios the necessity of developing firm priorities.

The budget openness was maintained and enhanced throughout the 1980s, because it was central to or associated with other initiatives that were important to the government. These two factors – expenditure restraint and the improved budget position – meant it was in the government's interest to maintain and expand the budget openness. The expenditure forward

estimates became central to the goal of expenditure control, which was a key objective of the government. This significant reduction in expenditure assisted the government to achieve its goal of generating budget surpluses. As Podger recalled, ‘Walsh was much more strenuous in his term at securing value for money for the taxpayer than we had had in previous ministers’ (Interview, 2021: 4). This view was reinforced by Tune, who said, ‘For us [the expenditure forward estimates] brought discipline, not perfect discipline by any stretch of the imagination but much better discipline on the forward years than there was in the past. So yep, yep, it was an important reform’ (Interview, 2022: 3).

This complimentary view of expenditure forward estimates was backed by an evaluation that the government commissioned from a Task Force on Management Improvement (APS Reformed, 1992). It depicted the accuracy of the expenditure forward estimates as one of the most successful budget reforms of the 1980s.

The expenditure forward estimates, which were released in a fairly, rudimentary form in April 1983, were gradually made much more robust during the 1980s. Under Walsh they were strengthened and became the lynchpin of the Labor Government’s budget by the late 1980s (Cliff Walsh, 1990: 41). The expenditure forward estimates were assessed as generally successful (Not Dollars Alone, 1990; APS Reformed, 1992; ANAO, 1999, Keating, 2001). Their implementation produced benefits for the government and the community. The government was able to establish tight expenditure control, which eventually led to a significant tax cut at the end of the 1980s. The public service role was enhanced by the accuracy of the expenditure forward estimates. They were regarded as best practice by the OECD (Wanna, 2015b: 164).

Table 4.3. The Programme – Published Expenditure Forward Estimates

Programme Criteria	Description of Programme	Result
Implementation in line with objectives	Implementation was in line with the government’s objectives as a supportive paper on budgeting was published in 1984 and the expenditure estimates were used and progressively improved during the 1980s until their incorporation into the Charter Bill in 1996	Resilient Success
Achieving desired outcomes	The forward estimates were central to the government’s improvement of the economy and the creation of surpluses in the late 1980’s	Resilient Success
Benefitting target group(s)	They benefitted target groups, public service, opposition, experienced budget watchers and the general community as they underpinned the Accord and the social infrastructure that flowed	Resilient Success

Programme Criteria	Description of Programme	Result
	from it, made public servants' roles clearer and paved the way for a big tax cut	
Satisfying criteria highly valued in the policy domain	They satisfied the criteria of more openness, a policy highly valued in the policy domain	Resilient Success
Attracting support for the programme	The published forward estimates attracted support not just in Australia but also overseas. The Australian medium term expenditure framework was largely adopted by 160 countries. Programme support was attracted	Resilient Success
Overall	The Programme	Resilient Success

As Wanna noted,

[t]here are [now] about one hundred and sixty nations in the world that have some form of medium term, expenditure framework, all based on the Australian model. (Interview, 2020: 4).

From a programme success perspective, the policy instrument of the published three years of expenditure forward estimates met their objectives and achieved the desired outcomes. It gave the government greater control over expenditure, which eventually lead to surpluses and a tax cut. It created benefits for the intended groups, being the government, media, union members and the general community, as it underpinned the Accord and the social infrastructure which flowed from it. The estimates were valued in the relevant policy domain, as they gave greater certainty to the public service, which had to work within the expenditure forward estimates framework. Later, in 1996, they were incorporated into The Charter of Budget Honesty Bill. Operating in a medium risk environment, Peter Walsh had used a horizon-expanding strategy, based on evidence and innovation to achieve these goals. Therefore, I judged with a high degree of confidence the programme perspective as a resilient success (see Table 4.3 above).

WERE THE PUBLISHED REVENUE FORWARD ESTIMATES A SUCCESS? THE PROGRAMME

The revenue forward estimates, assessed from a programme perspective, were 'not applicable' in this early period. No progress was made on releasing them until Prime Minister Keating released the scenarios as part of his One Nation Statement in 1992. However, these did not amount to published revenue forward estimates. Eslake identified this failure to publish them as a problem:

[Y]ou had four-year estimates of spending but not of revenue, that would have been a significant handicap because the question people would have wanted to know, was how likely was it that the revenue would have been sufficient to fund the expenditure without resulting in an unsustainable deterioration in the budget bottom line. (Interview, 2020: 5)

Michael Keating said that ‘in retrospect it would have been better’ to have published the revenue forward estimates in this period. But he did not ‘recall ever taking that view at the time’ (Interview, 2022: 7). So, at this time the programme still had a ‘not applicable’ outcome.

The budget and three years of published revenue forward estimates have stayed in place, after they were published in the BPs in 1994. But the Treasury had to be dragged into releasing these revenue forward estimates. It was a reluctant participant, because it believed that revenue was more volatile and large parameter changes could affect the accuracy of the estimates. The ANAO wrote:

There are a number of inherent difficulties in estimating future revenue and portfolio outlays... However, it is important that Budget estimates are as accurate as possible given the information available at the time. Relatively small variations from Budget outlay and revenue forecasts can have quite significant impact on the accuracy of the estimation of the Government Budget balance. (1999: 21)

Although Treasury had a poor record of forecasting and projecting revenue, even in the early period of the published revenue forward estimates, experienced budget watchers gave Treasury some time to adjust to the new environment. Soon after the publication of the revenue forward estimates, the economy was taken into the commencement of accrual budgeting. The ANAO wrote that

[i]t is likely there will be greater volatility in the accuracy of the Budget estimates in the early years of application of accrual budgeting as the accruals basis of estimates is bedded down. (1999: 36)

Despite this considerable latitude afforded to Treasury by the experienced budget watchers, they eventually lost confidence in the Treasury forecasts and projections. Its poor forecasting was evident first in the later part of the Howard Liberal/National Government, when Treasury significantly underestimated revenue four years in a row (Gittins, 2007a, b & c; Parkinson, 2013: 8, 17). Then, during most of the Rudd/Gillard/Rudd Labor Governments and throughout the Abbott Liberal/National Government, Treasury overestimated forward revenue (Parkinson, 2013: 4; Gittins Interview, 2020: 16 & 17). By this time experienced budget watchers felt they

had given Treasury sufficient time to adjust to the new environment. It was not a matter of looking back on an inaccurate forecast; the forecasts were so often inaccurate that this became an accepted reality by those who studied them (Tease, 2015: 19–20; Wanna Interview, 2020: 16). But ‘forecasting is an inherently difficult exercise and, on occasion large forecasting errors are inevitable, especially at times of economic volatility’ (Chessell et al, 2012: xii).

The Treasury forecasts and projections and how they were calculated were made transparent, so they could be assessed by other economists and experienced budget watchers. Equally, the results of its reviews of its forecasting and projection methodology were made transparent. Four reviews of Treasury’s macroeconomic forecasting capabilities were initiated after their persistent misestimation (Chessell et al, 2012: x-xxii; Tease, 2015: 1–24). From the 1997–98 Budget on, Treasury included in the BPs a Statement of Risks and a sensitivity analysis of the forward estimates, which has been improved over the years (see Appendix 3). But these were generally ignored and experienced budget watchers used the preferred forecast of Treasury, which was included in the Budget Papers.

Table 4.4. The Programme – Published Revenue Forward Estimates

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Short and Long Term – The revenue forward estimates were published in the 1994–1995 Budget Papers in BS No 4. Any public opposition to them was minor	Resilient Success
Achieving desired outcomes	Short and Medium Term – The revenue forward estimates were published, so they could be seen and how they were calculated was open Long Term – The regular inaccurate forecasts by Treasury were not the desired outcome of publication	Resilient Success Conflicted Success
Benefitting target group(s)	Short and Medium Term – Target groups being economists, experienced budget watchers and the media were pleased with the extra information Long Term – The above target groups became disappointed with Treasury’s regular inaccurate forecasts	Resilient Success Conflicted Success
Satisfying criteria highly valued in the policy domain	Short and Medium Term – The revenue forward estimates, including reviews of calculation methods provided openness/transparency, which was a criteria highly valued in the policy domain Long Term – While publication still provided openness, whether this amounted to transparency was doubtful as Treasury’s inaccuracy became entrenched	Resilient Success Conflicted Success

Programme Criteria	Description of the Programme	Result
Attracting support for the programme	Short and Medium Term – They attracted support from economists and experienced budget watchers	Resilient Success
	Long Term – Support for the programme waned due to Treasury’s regular inaccurate forecasts	Conflicted Success
Overall	The Programme – Short to Medium Term The Programme – Long Term	Resilient Success Conflicted Success

Treasurer Willis used executive authority to introduce the revenue forward estimates (House of Representatives Hansard, 1994: 587). But it might be seen as ‘another sign of too much force and too little listening’, in this case to Treasury (McConnell, 2010a: 147). This may have been caused in part by urgency, as the government’s reputation was involved. The move was not opposed by the opposition. This fits McConnell’s description of a measure being a resilient success wherein ‘opposition is small and/or criticism is virtually non-existent’ (2015: 237). In the following budget Howard, as Leader of the Opposition, said he would introduce a charter of budget honesty to prevent the type of budget dishonesty allegedly being perpetrated by the Labor Government (House of Representatives Hansard, 1995a: 401–403). When the Charter was introduced the following year, it codified the four years of revenue forward estimates.

The revenue forward estimates benefitted the target groups, which were economists, experienced budget watchers and the media. They satisfied a criterion, openness, which was highly valued in the policy domain. They attracted support for the programme. Therefore, I determined their publication with a medium degree of confidence was a resilient success in the short to medium term. As both the 2012 and the 2015 Reviews made clear, however, Treasury’s forecasts were an unreliable indicator of the budget revenue outcome. This unreliability of Treasury forecasts was eventually taken into account by economists and experienced budget watchers and therefore, I determined with a high degree of confidence that the programme perspective was a conflicted success in the long term (see Table 4.4 above).

WERE THE PUBLISHED EXPENDITURE FORWARD ESTIMATES A SUCCESS? THE POLITICS

The political perspective was successful for the expenditure forward estimates. Early on they were used to highlight the poor economic stewardship of the former Liberal/Country Party Government (Wanna et al., 2000: 152–154). The Labor Government’s credibility was boosted by its openness and the control over the budget provided by the improved government decision-

making and expenditure forward estimates. This distinguished the government from the Labor Government under Whitlam, which had been much criticised for its economic performance (Kelly, 1992: 22; Wanna et al., 2000: 147).

Improved government decision-making led to Treasurer Keating's May 1987 statement about budgetary decisions made by the Expenditure Review Committee just prior to the calling of the 1987 election. Paul Kelly writes it was the best received financial statement made by Keating:

Keating was aiming for a \$4 billion savings target, which was twice the initial expectation of \$2 billion... The telling voter survey was Newspan's question whether the opposition could have produced a better mini-budget – a result 58 to 20 per cent Labor's way. (1992: 330-333)

Russell elaborated at interview on Kelly's contribution.

So, what was achieved during the period, which incorporated the 1987 May Statement was the biggest deliverer of savings that any government from my memory, before or since has achieved and the remarkable thing... was, the conventional political view was having put together a large number of quite severe cuts to outlays, it would be very difficult to go to the electorate, that this would be a political negative... Keating and Hawke had done such a good job of explaining why they were taking place for it was all against the back drop of this really catastrophic fall in commodity prices in the middle of 1986... They had been so successful in bringing the community with them, that what happened after the May Statement was there was actually a surge in public support for the government, which surprised, it certainly surprised the so-called political types at the time, and this was sufficiently strong that it led the government at the time to have a Winter election in July 1987. (Interview, 2021: 9)

In the view of Bob McMullan, then Labor National Secretary,

one big problem for the Labor Party has always been their credibility on economic management, and... right through that period of the Hawke/Keating Government, we were able to change that... we were able to campaign as good economic managers compared to the opposition rather than the other way around, which was a very unique position for us. (Interview, 2021: 1)

The government had governed through a difficult period (Kelly, 1992: 196–227; Russell Interview, 2021: 9). Despite this they won elections after the economy went into recession (Kelly, 1992: 147, 343-344, 566; Kelly, 2009: 84). This enhanced the government's reputation, and it used the expenditure forward estimates to promote its desired trajectory, providing

political benefits. The expenditure forward estimates were an important part but not the only part of the government’s agenda of economic reform, which had other components not related to the forward estimates.

The importance of economics during this time allowed me to isolate economics as being an important policy, but not the only policy, that contributed to the government winning four elections in a row (Kelly, 1992: 147, 329-333, 344-345, 566–568, 575; Kelly, 2009: 84; Bongiorno, 2018: 142). I have a high degree of confidence in this conclusion, for the following reasons. Labor was regarded as the better economic manager in 1984 by 54% to 25%, in 1987 by 49% to 29% and in 1990 by 38% to 31% (*Sydney Morning Herald* (SMH), 1984: 4; Newspoll, 1987: 1–2; Newspoll, 1990: 6). In each case the economy was the main issue or one of the main issues for voters at the elections of 1984, 1987 and 1990 (SMH, 1984: 4; Newspoll, 1987: 1–2; Chaples, 1987a: 6; Newspoll, 1990: 6; Bean, 1990: 19). At the 1993 election, Keating, with his economic credibility established during his period as Treasurer and at the three earlier elections, was able to win ‘by making the election a referendum on the GST’ (Kelly, 1992: 147, 343-344, 566; Millett, 1993: 1; Muller, 1993: 8; Kelly, 2009: 84). Therefore, I judged with a high degree of confidence the political perspective for the published expenditure forward estimates as a resilient success.

Table 4.5. The Politics – Published Expenditure Forward Estimates

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	It enhanced the reputation of the Treasurer and Finance Minister, as the government steered the economy through a difficult period and enhanced the government’s reputation enabling it to win elections, including after the economy went into a recession	Resilient Success
Easing the business of governing	The business of governing was made easier as public servants knew in advance what resources they had, and ministers had a regular system for approaching their important budget tasks	Resilient Success
Promotion of government’s desired trajectory	The government’s desired trajectory was to improve the economy through greater openness and by reforming the public service, which allowed them to get more out of government spending	Resilient Success
Providing political benefits for government	The government initially benefitted politically from the expenditure estimates by highlighting the poor economic performance of the previous government and later they were a key economic reason, it was able to win four elections in a row, after coming to government	Resilient Success
Overall	The Politics	Resilient Success

WERE THE PUBLISHED REVENUE FORWARD ESTIMATES A SUCCESS? THE POLITICS

The non-publication of the revenue forward estimates served the government's political purposes in the 1980s. It put the attention on the expenditure forward estimates and the tax reform initiatives. But when Keating released his One Nation Statement in 1992, it drew attention to the importance of revenue in the out years. The One Nation scenarios had been largely put together in Keating's private office. As Kelly writes:

The One Nation Statement was devised within Keating's office and the Prime Minister's department. Russell... told the department what was wanted: to match the Hewson tax cuts without a GST. 'And the moment Keating's office told us, we knew it was unaffordable' (Rod Sims). (2009: 56)

In Tune's view, 'there was a fair amount of interference coming from Paul Keating's Office as distinct from Treasury' (Interview, 2022: 3).

Tony Cole, the former Secretary to the Treasury said that 'the Prime Minister's Office had deliberately falsified the economic forecast in the One Nation Statement' (Howard, 1995a: 401–403; Taylor and Uren, 2010: 73). But Kelly indicated that there had been two major unintentional errors in drafting the statement. Firstly, the Prime Minister's Office had accepted overly optimistic figures for 1991–92 and 1992–93 put forward by Treasury and the Tax Office. Secondly, the low inflation of the 1990s meant that the rate of growth did not produce the same amount of tax revenue, as it had in the 1980s (2009: 62–64). Smith, a former Treasury official, commented that 'Keating had made a complete over-promise, I use that term rather than lied, he significantly over-promised and delivered a policy framework that was unsustainable, so in that context Dawkins confronted a difficult situation' (Interview, 2021: 4). Dawkins had already said, in delivering the 1992 budget:

If the fiscal position nearer to the time is not stronger than is now projected, the Government will consider and implement a number of tax changes to maintain the revenue structure. (House of Representatives Hansard, 1992: 60)

Regarding the reasoning behind this statement, Dawkins said,

I was keen to put it in, because after I did not want to have a situation where we were producing a budget, which you know, had little or no prospects of achieving what we said it would achieve and so it was agreed that a statement should go in, although I was the only person who had to take responsibility for it eventually. (Interview, 2021: 9)

Therefore, prior to the publication of the revenue forward estimates, there was no complete view of the likely budget outcome in the forward years. This had allowed Keating to campaign strongly against the GST at the 1993 election. As the former long-serving Treasurer, Keating had credibility and experience in dealing with budgetary and economic matters. This greatly assisted his task.

The result of this strong campaign against the GST was that Labor, led by Keating, won the 1993 election. It soon emerged that Dawkins would have to bring down a very tough August 1993 Budget. There had been little warning of this, because the community was not fully aware of the budget forecasts for future years. There was no mid-year review, nor was there an independent assessment of the Budget figures by Treasury and Finance before the election.

The budget involved deferring the second round of the tax cuts due to insufficient revenue being raised to make them affordable. In the light of that situation, the revenue forward estimates were published soon after the election to reinforce these changed circumstances. They were published at the 1993 Premiers Conference on 5 July with two scenarios, a high- and low-growth projection. Then the revenue forward estimates were published in the 1994–95 Budget Papers, where Willis lauded their inclusion as a first (BP No. 1, 1994: BS No 4; Willis, House of Representatives Hansard, 1994: 587; 1997: 153). The budget deceptions that the Liberal/National Opposition said had been a hallmark of recent Labor budgets led Howard to commit to introducing a charter of budget honesty (House of Representatives Hansard, 1995a: 401–403).

Regarding the revenue forward estimates, Dawkins noted:

And it means also that the government ends up being much more accountable, because if the forecasts are not met as Mr Swan [in 2012–13] discovered to his great discomfort you have to answer for the fact that the disappearing surplus never arrives... So, I never understood the strategy of predicting a surplus in advance – Frydenberg got himself in the same idiotic position, when he was saying they were back in the black when they weren't. (Interview, 2021: 12)

Gittins reinforced this message

[S]ee, transparency and accountability are twins – you want transparency so you can be informed about what the government is doing but you want accountability, and the transparency makes it easier to hold the Government accountable, and if their not being transparent then it's a safe bet that their not being transparent, because they don't want to be held accountable. The two really go together. (Interview, 2020: 5)

Initially, publication enhanced Willis’s reputation, as the opposition did not oppose publication and there was no significant public criticism of the decision. But in the medium to long term the inaccurate forecasts by Treasury, despite all the qualifications included in the BPs, damaged the government’s reputation (see Appendix 3). This justified Treasury’s reluctance to publish the revenue forward estimates, believing they were too volatile to accurately forecast or project.

At first, the revenue forward estimates eased the business of governing as they were visible, but in the medium to long term the government was forced to explain the Treasury inaccuracies. This occurred more quickly than for the programme. Those engaging in politics were less forgiving and less likely to allow time for Treasury to adjust to the new environment. The Labor Opposition was very critical of the errors included in the forward estimates published in January 1997 (Wanna et al., 2000: 257). They did not ease the business of governing, because the revenue forward estimates could not be relied on.

They did, however, promote the government’s trajectory, which was openness in the short and long term. This allowed the community through the media to see the revenue forward estimates for the out years, making it much less likely that the 1993 election scenario would be repeated. The fourth criterion was classified as a resilient success in the short term, as it provided minor political benefits for the government. But in the medium and long term it did not provide those benefits and therefore it was a conflicted success. Treasury’s reluctant participation and dubious forecasting record detracted from the political perspective. I judged, with a medium degree of confidence, that the published revenue forward estimates for the political perspective were a resilient success in the short term and a conflicted success in the medium and long term.

Table 4.6. The Politics – Published Revenue Forward Estimates

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	Short Term – The government and Willis’ reputation were enhanced by the publication of the revenue forward estimates. The opposition was not opposed and the decision attracted little criticism. Medium and long Term – Treasury’s inaccurate forecasts damaged the reputation of the government, despite the BP qualifications	Resilient Success Conflicted Success
Easing the business of governing	Short Term – Having more information by publishing the revenue forward estimates was thought to ease the business of governing Medium and Long Term – With Treasury’s poor record of making accurate forecasts/projections, it became apparent this did not ease the business of governing, as the inaccuracies had to be explained	Resilient Success Conflicted Success

Political Criteria	Description of the Politics	Result
Promotion of government's desired trajectory	Short and Long Term – The desired trajectory of the government towards openness was promoted	Resilient Success
Providing political benefits for government	Short Term – Initially it brought minor political benefits to the government Medium to Long Term – Treasury's regular inaccurate forecasts damaged the credibility of the revenue forward estimates and so detracted from the political benefits	Resilient Success Conflicted Success
Overall	The Politics – Short Term The Politics – Medium to Long Term	Resilient success Conflicted Success

CONCLUSION

The introduction and outcomes of publishing the expenditure and revenue forward estimates were different. The former occurred immediately upon the election of the Labor Government in 1983. There were three reasons for publishing them. The first was to improve the performance of the Australian economy. The second was to increase the openness of the budget. The third was because it gave political advantages to the Labor Party. There were two main reasons for the publishing the revenue forward estimates. The first one was to protect the reputation of the Australian Government, which had been the leader in producing the forward estimates but was about to be overtaken by the NZ Government. The other reason was that the second tranche of tax cuts offered at the 1993 election got deferred in 1993 budget, because they were said to be unaffordable. This demonstrated the need for the revenue forward estimates to be published.

This was an example of government openness being at its optimum early in the government's term. The improved budget openness aligned with the political openness of the government. This political alignment and the economic benefits produced meant the budget openness was a success. In contrast, the revenue forward estimates were not published until 1994. This is an example of a longer-term government's reluctance to be more open. A series of events, such as the deferral of the second round of One Nation Statement tax cuts and the threat from NZ to the reputation of the government as leading in the publication of forward estimates, eventually persuaded the government to publish the revenue forward estimates. However, too often Treasury forecasts of revenue were inaccurate. This caused political problems for the government that were not offset by the benefits, which meant the published revenue forward estimates were not a longer-term success.

The published expenditure forward estimates enhanced openness. As they were refined, made more accurate and formally incorporated into the budget, they became a key part of the economic strategy of the Labor Government. Labor, governing through a difficult economic time, won four consecutive elections during this period. While many factors contributed to their victories, judgement, with a high degree of confidence, has been used to isolate the economic discipline brought about by the expenditure forward estimates as a key factor. Therefore, using McConnell's framework, the expenditure forward estimates were rated as a resilient success from a process, performance and political perspective. This made them a resilient success overall.

While the expenditure forward estimates were published in 1983, the revenue forward estimates remained secret. They were not published in the BPs until 1994. Initially, judgement was used to classify this process as a conflicted success. The programme perspective was classified as a resilient success in the short and medium term, as the revenue forward estimates met all the programme criteria at that level, but as a conflicted success in the long term due to the inaccuracy of Treasury forecasting. The political perspective for the published revenue forward estimates was classified as a resilient success in the short term, but as a conflicted success in the medium to long term. This classification was due to the regular inaccurate forecasts made by Treasury in the medium to long term. Thus, I have used judgement, with a medium degree of confidence, to classify overall the decision to publish the revenue forward estimates as a short-term resilient success and a conflicted success in the medium to long term.

CHAPTER FIVE – CHARTER OF BUDGET HONESTY

INTRODUCTION

Chapter Five stretches from the time of the Labor Government that commenced in late 1991 to the end of the Liberal/National Government in May 2022. Reasons for the introduction of the Charter of Budget Honesty (the Charter) by the Liberal/National Government in 1996 included a perception by the Liberal/National Opposition of dishonesty and lack of transparency by the Labor Government between 1992 and 1996 (Howard, House of Representatives Hansard, 1995a: 401–403). John Howard, as Leader of the Opposition, said in 1995 that if the opposition became the government after the 1996 election, then the government would introduce legislation to regulate the Commonwealth Budget (Howard, House of Representatives Hansard, 1995a: 401–403; Headland Speech, 1995b: 4). After winning the election, it introduced the Charter.

The Charter required that seven documents be created (1998). These were the Fiscal Strategy Statement (FSS) – Part 4 Clauses 6-9, the Budget Economic and Fiscal Outlook (BEFO) – Part 5 Division 1 Clauses 10-13, the Mid-Year Economic and Fiscal Outlook (MYEFO) – Part 5 Division 2 Clauses 14-17, Final Budget Outcome Report (FBOR) – Part 5 Division 3 Clause 18-19, the Intergenerational Report (IGR) – Part 6 Clauses 20-21, the Pre-Election Economic and Fiscal Outlook (PEFO) – Part 7 Clauses 22-28 and Part 8 – Clauses 29-32, the Costing of election commitments made by the major parties (Part 8). The first five were to be released by the Treasurer. The PEFO and Part 8 were to be released by the Treasury and Finance Secretaries. The first four were to be produced on an annual basis, the IGR every five years and the PEFO and Part 8 were to be produced once per term of parliament.

The argument I have made in this chapter was firstly to demonstrate what caused the Charter to be introduced and secondly to assess its success. It introduced these seven initiatives to create greater transparency. Some created more transparency than others, particularly where they were replacing pre-existing arrangements and/or documents. Further, I have shown that the opportunity to create political advantage was present in the initiatives to a greater or lesser extent. In some cases, this occurred from their beginning, while in other cases this only occurred in the long term. I have found that both the governments and the oppositions of different political persuasions were involved in creating opportunities for political advantage. I used McConnell's framework to evaluate the success of each initiative.

PREVIOUS ACADEMIC LITERATURE ON THE CHARTER OF BUDGET HONESTY

The introduction of the Charter in 1996 was said to have been triggered by the recent lack of transparency of the former Labor Government, responding by requiring Treasury and Finance to produce a PEFO before each election (Wanna et al, 2000; 254–256). Its introduction was also influenced by the New Zealand (NZ) Fiscal Responsibility Act (FRA) 1994 (Robinson, 1996a: 427; Wanna et al, 2000: 254; Wanna, 2006: 5–6; Chohan, 2017b: 11). The Charter legislated for ‘a sustainable medium-term framework’ and was designed to ‘improve transparency’ (Robinson, 1996a: 428; Wanna, 2006: 3; Munro & Paun, 2014: 2).

The OECD described the Charter as ‘approximating international best practice’ (Wanna, 2006: 6). Wanna wrote:

The OECD report lists preferred practice under three headings: the ‘principal budget reports that governments should produce and their general content’; ‘specific disclosures to be contained in the reports’ and ‘practices for ensuring the quality and integrity of the reports’ (2001: 3). The budget reporting section provided an endorsement of present Australian and New Zealand practice as required under their statutory regimes... (2006: 7)

It was the structure of the FRA which influenced the Charter that brought about this finding. Graham Scott, the Secretary of the NZ Treasury at the time the FRA was introduced, said:

The majority of the [Finance and Expenditure] committee preferred to embody principles of responsible fiscal management in guidelines rather than mandatory targets... (1995: 5)

About the success of the Charter, Costello, then Treasurer, claimed it was a great advance for transparency, but the academic authors wrote that the Charter’s transparency was exaggerated. Four studies dealt with the contribution of the Charter to improving transparency (Robinson, 1996a; Wanna et al, 2000; Wanna, 2006; Chohan, 2017a). Scholars argued that the Charter’s fiscal documentation ‘adheres more to form rather than to function; to the letter rather than the spirit of transparency’ (Chohan, 2017a: 14). Others pointed out loopholes which enabled the transparency created to be avoided by ‘many let-out clauses’ (Wanna et al 2000: 256). Both the works involving Wanna draw attention to deficiencies in the Charter that limit its capacity to counter the quest for political advantage (Wanna et al 2000: 256) and, indeed, in some cases facilitate it (Wanna, 2006: 12). While the Secretaries to the Treasury and Finance were tasked with bringing down the supposedly independent PEFO to set out the state of the government’s finances immediately before an election, Wanna et al. pointed out that they were part of the

Executive Government and the Auditor-General would have been more genuinely independent (Wanna et al., 2000: 256).

While much information was published pursuant to the Charter, there was no requirement for dedicated scrutiny of this information (Wanna et al, 2000: 256). In contrast, Scott wrote of the situation in NZ, the parliament's Finance and Expenditure Committee was given the role of providing dedicated scrutiny (1995: 3).

Most articles drew attention to the lack of fiscal rigour of the Charter (Robinson, 1996a; Wanna et al, 2000; Wanna, 2006; Kitchner, 2011; Chohan, 2017a). Wanna wrote 'there are many deficiencies in the present Charter both of a technical and a political nature' (Wanna, 2006: 9). The key features he identified were that the 'fiscal principles ... are either not defined or are general, vague and bland' (2006: 9). These 'platitudinous principles' were neither enforceable nor could they be enforced given their vagueness (Wanna, 2006: 3–4). The Act contains no definition of the various terms that underpin it (e.g., 'sound financial management', 'manage risks', 'prudently having regard to economic circumstances' or 'maintaining Commonwealth general government debt at prudent levels') (Wanna 2006: 3, 10). In any event, most of the terms upon which the legislation is based – words such as 'adequate', 'sustainable', 'prudent' and 'appropriate' – were all very wide and so elastic that they would make enforcement difficult. They were 'all contestable and open to political spin' (Wanna, 2006: 3, 9–10).

Kitchner and Chohan argued that the Charter had not kept pace with modern macroeconomic thinking. The Charter needed to be supplemented by legislation that laid down enforceable fiscal rules (Kitchner, 2011: 31-32; Chohan, 2017a: 14). Chohan reported that a sizeable consensus of Australian budget scholars believed the Charter could benefit from more precision, which could be introduced by adopting some fiscal rules (Chohan, 2017a: 14).

However, Marc Robinson disagreed. He felt that fiscal targets should not be mandated in the Act, offering two reasons that supported a contrary view. These were 'uncertainty' and 'acute and unsolvable performance measurement problems' (Robinson, 1996a: 421–422). He argued that tight targets produced damaging inflexibility and that measures by their nature were imprecise and ambiguous (Robinson, 1996a: 423–424). Trying to get around the law – for example, by having the private sector build public infrastructure – led to more costly options being pursued (Robinson, 1996a: 425–426). Robinson quoted Scott's observation that even if the NZ FRA were to embody '[fiscal rules and targets] in law [it] might not itself make much

difference, particularly if the government of the day is not committed to the goals of the Act' (Scott, 1995: 9–10, cited in Robinson, 1996a: 427).

The Charter was designed to improve transparency around political manifestos. However, there were certain weaknesses in the system. Wanna wrote in 2006 that McMullan had said the Charter had consequences for the fairness of election campaigning. Wanna quoted McMullan:

The Charter of Budget Honesty, in so far as it relates to the costing of election promises, is as rigged as the Florida voting system. Each appears to have all the trappings of fairness but in practice each is seriously skewed in favour of the incumbent. (2006: 8)

Policy costings were automatically published, and thus there was no capacity for iterative development of policies. The opportunity was only available for the four to six weeks prior to an election, which left little time to correct a flawed policy. The mechanism for costing policies was only available to the two major parties and not to minor parties (Munro & Paun, 2014: 2, 6–8).

There were no sanctions for not adhering to the Charter (Wanna, 2006: 10). Blöndal et al. noted that in cases of non-compliance:

[T]he Charter does not call for legal penalties. It does, however, mandate the production of a comprehensive set of reports in order to monitor the consistency of the government's actions against its stated fiscal objectives. The objective is to ensure that the 'court of public opinion' not the law court is able to make the necessary judgement on the government's fiscal management. (2008: 146)

Wanna wrote that the Charter 'has disappointed in a number of key respects and has unintended consequences that arguably do not lead to good policy or better information (2006: 12). Wanna concluded: 'There remains considerable scope for the parliament to improve budget accountability and transparency by revising the act substantially to comply with the acts [sic] original intent' (2006: 9).

I have identified a gap in this academic study of the Charter. The gap is the examination of all the documents created pursuant to the introduction of the Charter from a transparency perspective over a long period. The examination took place from when the documents commenced being produced in 1997, before the Charter legislation was passed, until the end of the Liberal/National Government in May 2022. I have used the McConnell framework of the process, programme and political perspective to assess the success of each document in the short, medium and long term.

WHY DID THE LIBERAL/NATIONAL GOVERNMENT INTRODUCE THE CHARTER?

The Charter was introduced for two major interconnected reasons. The new Liberal/National Government was dissatisfied with the budget dishonesty of its predecessor Labor Government. During this time the NZ Government became the first Westminster Parliament to set down legislative rules and timelines for the budget (NZ Statutes, 1994: 177). This NZ FRA was embraced by the then Liberal/National Opposition as the answer to what it perceived as budget dishonesty and lack of transparency by the Labor Government.

Perceived Lack of Transparency of the Keating Government

On 26 February 1992 the Prime Minister Keating delivered the One Nation Statement to the House of Representatives (1992: 1–199). Keating was new to his position and wanted to take responsibility for the fresh direction (Dawkins Interview, 2021: 7). It was a four-year strategy, the objective of which was not just economic but also political. It introduced two tranches of tax cuts, the first to be delivered on 1 July 1994 and the second on 1 January 1996. The aim was to match the tax cuts included in the Fightback package previously released by the Liberal/National Opposition, without resort to a GST (Liberal/National Parties, 1991). These were legislated and as such became known as the L.A.W. law tax cuts (Kelly, 2009: 61–62). Labor won a surprise victory at the 1993 election. The scenarios contained in the One Nation Statement proved too optimistic. Later that year Treasurer Dawkins brought down a very tough budget, which included indirect tax increases and the deferral of the second tranche of the income tax cuts. This was regarded as dishonest by the Liberal/National Opposition (O'Brien, 2015: 661–662).

The budget problems were ongoing. As a result, a decision to sell off the remaining government-owned share of the Commonwealth Bank in two tranches was announced in the 1995–96 Budget. The first of these was to be sold in 1995–96 and the second in the 1997–98 (O'Brien, 2015: 705–706). This enabled the budget for 1995–96 to forecast a small surplus, to be followed by healthy surpluses for the next three years. However, this was only achieved by deferring the second round of tax cuts again, to 2000–01 and proposing to pay them as a government contribution to worker's superannuation (Watson, 2002: 542, 576). This the Liberal/National Opposition regarded as further budget dishonesty (Howard, House of Representatives Hansard, 1995a: 401–403).

In response to these developments, on 6 June 1995 in his headland speech on the ‘Role of Government’, Howard made a commitment to introduce a charter of budget honesty, stating:

We will minimise the scope for budget fiddles and accounting tricks and there will be no more fiscal slight of hand. (1995b: 4)

The fiscal position of the 1995–96 Budget continued to deteriorate, despite the repaying of debt to the Commonwealth by the Victorian Government, which allowed Willis, as Treasurer, to claim in the mid-year review that the budget was still in surplus (Costello, 2017: 2). The 1995–96 Budget had gone into a small deficit, under the budget outcome methodology of the Keating Government, before the election. However, Kim Beasley, as Minister for Finance, said during the campaign:

We’re in a position where we’ve got no plans to increase taxes. Why would we? We’re operating in surplus, and our projections are for surpluses in the future. (Willox, Grattan & McKenzie, 1996: A10)

Under the budget outcome methodology introduced by the new Howard Government, the 1995–96 budget was in an underlying deficit of \$9 billion and the following year, which was supposed to have a good surplus, was also in underlying deficit. According to Kelly:

Costello said the Coalition would change the budget methodology. It would use the concept of underlying deficit (extracting assets sales), an overdue reform. And this made Labor’s accounts look far worse. Treasury estimated the underlying deficit for 1995–96 to be \$9.04 billion and for 1996–97 to be \$7.04 billion. (2009: 280)

This situation the Howard Government inherited, after winning the 1996 election made the introduction of the Charter more urgent (Wanna, 2006: 2). In an interview, Costello said:

we were going to do it anyway but, the so-called black hole, what happened turbo-charged the whole thing. (Interview, 2021, 1)

The New Zealand Fiscal Responsibility Act

In 1994, the NZ Parliament had become the first Westminster Parliament to pass legislation regulating the budget timing and content, when it enacted the FRA. Before the introduction of legislation regulating the content and timing of the Commonwealth Budget, Costello said:

[I]n the old days a budget was seen as a function of executive government, executive government presents its budget. How it presented it was entirely up to it, because it was an

executive act... It's like war, if we go to war, that is a decision of the executive government.
(Interview, 2021: 2)

The FRA legislation was first introduced by Ruth Richardson as Minister for Finance in September 1993. After the election of November 1993, Richardson went to the backbench and became Chair of the Finance and Expenditure Committee, which oversaw the amending of the Fiscal Responsibility bill (Scott, 1995: 4). The broad fiscal strategy of the bill was its first important component. It required the government to develop an annual Budget Policy Statement (BPS), which had to be presented to parliament no later than the end of March in any year (FRA, 1994: s.6). The FRA was binding on the Crown (1994: s.3).

This FRA regulated fiscal policy tightly. For example, the half-year review of the budget was to be released in December (FRA: s. 13). It gave a greater role to Treasury, which had to sign off on the key documents (Scott, 1995: 4). This was achieved through the statement of responsibility (FRA, 1994: s. 12). This involved, first, the Minister declaring that all material policy decisions with fiscal implications of which the Minister was aware had been conveyed to the Secretary of the Treasury, and, second, the Secretary declaring that the Treasury has used its best professional judgement to produce the budget or update (FRA, 1994: s. 12(a) & (b)). At the time of election, it required Treasury to produce not earlier than 42 days nor later than 28 days before an election an economic and fiscal update accompanied by a statement of responsibility as required by section 12 (FRA, 1994: s. 14).

The NZ FRA stimulated interest in similar legislation in Australia, with the Joint Standing Committee on Accounts (JSCA) releasing Report 341, 'Financial Reporting for the Commonwealth: Towards Greater Transparency and Accountability' (1995). This was the first significant mention of transparency in the context of the Commonwealth Budget; Costello would go on to use that terminology (House of Representatives Hansard, 1996a: 8183; 1997a: 12235). Both the National Commission of Audit (NCA) and the JSCA stated that fiscal reports should be prepared on a whole-of-government or an accrual basis (NCA, 1996: 293; JSCA, 1995: 137). It should be noted that despite the JSCA making a request that it review the legislation to establish the Charter, the government did not make a reference to it. Regardless, in Report 35 the JSCA brought down a report on the Charter Bill, which said it was a move in the right direction (JSCA, 1997).

The Charter was modelled on the NZ FRA (Costello, 2021: 1; Chohan, 2017a: 11; Wanna, 2006: 5). The FSS it contained was similar to the BPS. The Charter included a mid-year review

and a statement of the fiscal situation at the time of an election. But these were somewhat looser and less prescriptive than the FRA requirements. The drafters of the Charter cherry-picked from the FRA (Wanna, 2006 5–6); the Charter did not contain a statement of responsibility, although it did require similar activity by the Treasurer and the Treasury at the time of the PEFO (The Charter, 1998: Part 7 cl. 24(2) and (25)). The time allowed for the publication of a mid-year review varied between six months after the budget was delivered and 31 January the following year, which was considerably wider than the one-month period allowed for its publication by the FRA (1974: s. 13; The Charter, 1998: Part 5 Division 2 cl. 14). The NCA stated the Secretaries to Treasury and Finance should sign off on the MYEFO (1996: 292). This was in line with the requirements of the NZ FRA (1974 s 12 and s.13; Scott, 1975: 4). However, this recommendation was not adopted. In other respects, the Charter went further than the FRA, allowing for the costing of election commitments and for the publication of an IGR projecting out forty years.

In summary, the perceived budget dishonesty and later the lack of transparency of the Keating Government was the main stimulus for change in the budgetary arrangements. The Liberal/National Opposition wanted to make changes that would prevent this type of conduct in the future. The NZ FRA, which was introduced at this time, provided a good means of doing this.

WAS THE INTRODUCTION OF THE CHARTER OF BUDGET HONESTY A SUCCESS? THE PROCESS

Laying Down a Legislative Framework for the Budget

The Charter regularised the release of budget documentation. This was particularly applicable to the MYEFO. It now had to be produced in a prescribed format with certain inclusions. Costello compared this with what had gone before, the mid-year update produced by Willis in 1995, stating:

I don't want you to think this looked anything like the way things are done today. It was a three page Press Release with two tables attached (five stapled A4 pages.) What we do today was what I first introduced from 1996. The MYEFO (as it came to be called) was first released (by me) on 28 January 1997. It was a statement of 100 pages detailing policy decisions taken subsequent to the budget and their financial effect. Importantly it updated forecasts and projections right across the forward estimates. (Costello, 2017: 2)

The Charter required the inclusion of updated forward estimates for the budget and the three forward years of expenditure and revenue in the MYEFO, which had not previously been the case. It also regularised reporting for the FBOR. Dawkins had gained Cabinet approval in 1993 to bring the budget forward from August to May in 1994 and subsequently (Murphy, 2016: 4.01pm). Previously, the outcome of the just-completed budget was handed down on the day the new budget was brought down, usually in August. The Charter stated that it had to be released by the end of September, three months after the end of the financial year. As well as giving legislative entrenchment of existing aspects of the budget, the Charter improved them.

Added to the array of budget documents was the PEFO, which had to be brought down by the Secretaries of Treasury and Finance within ten days of the calling of an election. The other new documents required to be published were the MYEFO, the IGR – which gave a long-term view of the budget – the FSS – which set out the medium-term fiscal strategy of the government – and Part 8. These documents provided information about different aspects of the budget. The Charter set out some details of what each should include.

When the Charter came before Cabinet, it was opposed by the Prime Minister's Department, Finance and the Attorney-General's Department for a variety of reasons – mainly because what was seeking to be done could be achieved without legislation. However, Costello won the debate, and the Charter legislation was endorsed unchanged (Bramston, 2019: 4).

Parliamentary Consideration of the Charter

The bill to establish the Charter was debated by the parliament in 1997, having been introduced very late in 1996. There was considerable opposition to it, especially in the Senate, where the opposition and the Australian Democrats made amendments to the bill that were unacceptable to the government. The opposition believed there should be other inclusions in the Charter and that the timeframes for the PEFO and the IGR should have been amended. Gareth Evans, the Shadow Treasurer, called for the economic forecasts in the budget and the MYEFO to be made by the economic bureaucrats alone rather than being at the discretion of the Treasurer (House of Representatives Hansard, 1997: 140). Kelvin Thompson, another Labor Member, said that the Charter should be made legally enforceable, that it should publish estimates of the effect of budget measures on national savings and that it should change its costing regime under Part 8 to make it fairer (House of Representatives Hansard, 1998: 432, 437). There was also some debate about the way the underlying budget result had become the government's preferred budget result (Evans, House of Representatives Hansard, 1997: 138). While this was not part

of the Charter, it was introduced at the same time and was a key part of strategies to make the budget more honest, so it was claimed by the government. (Kelly, 2009: 280; Costello Interview, 2021: 3). Despite these opposition objections, the legislation was passed unamended by the House of Representatives.

The Charter removed the executive's absolute freedom to determine the shape and timing of the budget. The government was politically obliged to comply with the legislation. However, it should be noted that it was not totally prescriptive, and the executive still had some room to manoeuvre. This legislative framework for the budget has remained in place for the almost thirty years, with the only substantive amendment made to it associated with the creation of the Parliamentary Budget Office (PBO).

When the innovations included in the Charter were compared with the 2006 Open Budget Survey (OBS), the two that advance transparency were the mid-year review and the end of year budget reports.

The mid-year budget report was covered by the 2005 questionnaire for the 2006 OBS in Questions 93 to 96. These four questions were all complied with by the MYEFO. They dealt with various inclusions in a mid-year review of the budget (International Budget Partnership (IBP), 2005: 38-29).

The end of year report was also covered by the 2005 questionnaire in questions 102 to 114 (IBP, 2005: 42-46). While the year-end report does not meet some of the questions (e.g., Question 110), and while there was the release of a year-end report in place under the budgeting arrangements prior to bringing the budget forward to May in 1994, one could identify an advance in transparency in terms of the 2005 questionnaire for the 2006 OBS for the year-end report (IBP, 2005: 44). For example, 'Question 102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year? [Answer] Reports are released six months or less after the end of the fiscal year' (IBP, 2005: 42). The Charter specifies that the report must be released within three months of the end of the financial year. Therefore, on the basis of the 2005 questionnaire for 2006 OBS, it was found that the Charter advanced the transparency of the budget.

In considering whether the Charter was a process success, the Charter legislation was examined in total. It was submitted as one bill essentially on a take-it-or-leave-it basis. The first version of the bill was submitted at the end of 1996 and was amended by Labor and the minor parties

in the Senate in 1997. The government resubmitted the same legislation in late 1997 with an election looming by the end of 1998. With the threat of the Charter becoming a double dissolution trigger, Labor and the minor parties passed a substantial amendment on the second reading of the bill along the lines of the amendments they had made in the Committee stage previously. This amendment allowed the bill to pass the second reading but said it would be improved if the amendments were made. It then passed the third reading without any amendments in the Committee stage. Labor did not want to be seen to go into the election opposing budget honesty (McCran, 1998: 135; Adelaide Advertiser, 1998: 14; Farr, 1997: 28). So, in addition to various important departments raising concerns, the Labor Party and the Australian Democrats believed the legislation could have been improved.

The initial opposition to the bill in the Senate reflected the view of Labor and the minor parties. They were particularly opposed to the section on the costing of election commitments (McMillan, 2021: 4). The bill also fell short in its process in other regards. It did not match Howard's commitment that 'there would be no room for budget fiddles' (1995: 4). It was looser than the tight FRA upon which it was modelled. It also ignored some recommendations from the NCA. It was not legally enforceable, and its fiscal controls were regarded as weak.

Examining the requirements for a process success, it did preserve the government's goals and policy instruments. It was made up of seven documents: four – the FSS, the BEFO, the MYEFO and FBOR – were regarded as satisfactory, while the PEFO and IRG were regarded as largely satisfactory, although with different timeframes. However, Part 8 attracted considerable opposition (Evans, House of Representatives Hansard, 1997: 137; Thompson, House of Representatives Hansard, 1998: 432, 437). They gave the budget a firm framework. However, it initially did not have the parliament behind it. The fact that it eventually passed, when the opposition was faced with taking its opposition to an election, suggested that it had some support in the electorate. The government ignored key committees' recommendations and did not make a reference to the important JSCA. It secured legitimacy, as it was the first time the Commonwealth Budget had been regulated by legislation. Further, the legislation would have considerable influence on the form and timing of budgetary documentation. The passage of the legislation was reasonably well received. The legislation was medium risk, as it was quite political. The government partially used the inward transfer of an idea from another jurisdiction to progress it. The passage of the legislation was achieved through use of executive authority. It was horizon-expanding, through innovation. Therefore, I judged with a high degree of confidence the process perspective to be a conflicted success.

Table 5.1. The Process – The Charter of Budget Honesty

Process Criteria	Description of the Process	Result
Preserving goals and policy instruments	The goal was to create a legislated framework for the budget. This it did by borrowing from the NZ FRA and building on existing material.	Resilient Success
Securing Legitimacy	It secured legitimacy by the passing of the legislation, although some parts of the Bill, like the costing of commitments, were still disputed	Resilient Success
Building a sustainable coalition	The Bill had a sustainable coalition of the government, experienced budget watchers and the media behind it, although Labor and the cross bench and their supporters were partially opposed	Conflicted Success
Attracting support for process	Partial support was attracted for the process, as an innovative piece of legislation was passed	Conflicted Success
Overall	The Process	Conflicted Success

HAS THE CHARTER BEEN SUCCESSFUL?

The seven major reforms brought about by the enactment of the Charter will each be examined. Then their success will be individually explored using the McConnell programme and political perspectives (2015: 533–535 & 537).

Fiscal Strategy Statement – The Programme

After the Charter was enacted Costello brought down the following ten budgets and Treasurer Wayne Swan brought down the next six. Their medium-term fiscal strategies were similar. These were to maintain budget balance on average over the economic cycle, maintain surpluses over the forward estimates while economic growth prospects remained sound, not to increase the overall tax burden and to improve the Commonwealth’s net asset position over the medium to longer term (Costello & Fahey, 2001: 7; Swan & Tanner, 2010: 8). Treasurers Joe Hockey, Scott Morrison and Josh Frydenberg (in his first budget) continued this strategy despite the changed circumstances, where they were faced with ongoing deficits (Hockey & Cormann, 2015: 3–7; Morrison & Cormann, 2016: 3–8; Frydenberg & Cormann, 2019: 3.6–3.7. It was only with the advent of the pandemic of 2020 to 2021 that Treasurer, Josh Frydenberg in his later budgets had to move away from this medium-term fiscal strategy (Frydenberg & Birmingham, 2021: 74). As Costello said,

for the first time ever in the last two years the government has changed the fiscal policy, which is a big thing actually and I don’t think it’s been well understood. So, it’s still required to put the fiscal policy out but it doesn’t tell you what it has to be, you see and the idea is to

preserve flexibility for the government of the day to change policy according to the circumstances. (Interview, 2021: 2)

The FSS increased the transparency of the budget. By forcing governments to state their fiscal strategy, it can be seen how they have had to change due to the new circumstances they have faced. It set out clearly in general terms the objectives of the government. There have been no attempts to manipulate it. However, this is only a marginal increase in transparency. Previous governments, although not required to by legislation, set out the equivalent of the fiscal objectives for the budget prior to the requirement in the Charter (Wanna, 2006: 3; Willis, 1997: 155–156).

This was an inward transfer of a legislative concept from NZ, which required the BPS by 31 March each year (FRA, 1974: s. 7). From a programme perspective, this was accepted as being a useful summary of the government’s overall aims. The FSSs of Treasurers of both parties were similar. It also gave the Treasurer the flexibility to change the strategy, where the circumstances so required. The strategy has been maintained and then changed. I judged the inclusion of the FSS, with a high degree of confidence, as a resilient success from a programme perspective.

Table 5.2. The Programme – Fiscal Strategy Statement

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	FSS advanced transparency and was implemented in line with objectives	Resilient Success
Achieving desired outcomes	Implementation of FSS advanced transparency and therefore achieved the desired outcomes	Resilient Success
Benefitting target group(s)	Making the Fiscal Strategy clear benefitted the target groups, being politicians, public servants, media and experienced budget watchers	Resilient Success
Satisfying criteria highly valued in the policy domain	The FSS implemented transparency and so satisfied criteria that was highly valued in the policy domain	Resilient Success
Attracting support for programme	By successfully implementing the FSS the government attracted support for the programme	Resilient Success
Overall	The Programme	Resilient Success

Fiscal Strategy Statement – The Politics

The FSS had been maintained for a long period in a similar way by both major parties. In extraordinary circumstances, the FSS was changed. As Costello said this did not even cut through to the experts. There was no evidence, that either side gained from this change to the

FSS. Therefore, there was insufficient information available to demonstrate that either party gained from a political perspective.

Budget Economic and Fiscal Outlook – The Programme

The BEFO was based on the budget itself. If the budget was less than fully transparent this would have carried through to the BEFO. There were some years when this opacity occurred, usually in an attempt, to project a surplus but at other times just to improve the budget result compared to the previous year. Some examples of when this occurred are given. In my interview with Gittins, he referred to Costello's early budgets:

Guess what – one of the first things, the Government that brought in the Charter of Budget Honesty and with it the new more accurate definition of the Budget balance, one of the first things they did was a sale and lease back of Commonwealth Offices around Canberra and that was a fiddle... And that's because they were exploiting the loophole in the new definition of underlying cash, which said if you sell real property you can still count it but if you sell a business you can't count it. (Interview, 2021: 11)

The Commonwealth Government leased telecommunications spectrum in the 2000–01 budget, which allowed it to make a substantial projected surplus in that budget (Wanna et al, 2000, 259–260). If it was not for that spectrum lease, the budget would have had to rely on a part of a Reserve Bank dividend, which had been held over from the previous year, to project a very narrow surplus (Wanna et al, 2000: 259–260; Reserve Bank, 2018: 127). Reserve Bank dividends on occasions were used to supplement the budget (Hartcher, 2009: 114–115; Reserve Bank 2018: 127; Costello Interview, 2021: 9). In the 2004–05 budget Costello brought forward a payment from the Reserve Bank, which allowed him to pay funds out of the just to be completed budget without jeopardising the size of the surplus to be projected for the next budget. Eslake was critical of this manipulation of the budget result (Hartcher, 2009: 114–115).

In the 2009–10 Budget Treasurer Swan had given greater precision to the ten-year medium term budget estimates, so he could project a surplus in forward projections for 2015–16 (Gittins Interview, 2020: 6–8; Chalmers Interview, 2021: 2; Oster Interview, 2022: 3). In the 2011–12 budget Swan made a substantial absorption of funds that would normally fall into the 2012–13 budget, in an attempt to create a surplus in 2012–13 to fulfil a promise that Prime Minister Gillard had made, that there would be a surplus in that year. There was also a movement of expenses forward to 2013–14 for political advantage. Eslake said:

Oh yeah, that was just a crazy period, the 2012–13 budget had so much, pulling forward or pushing back revenue and expenditure, all sorts of tricks, with payments to the states, to local government and things like that, it was kind of laughable. (Interview, 2021: 19)

This was the moving of substantial funds between budget years to allow it to achieve a political imperative (Gittins, 2012: Business Weekend: 10-11). These formal ten-year medium term projections introduced by Swan were used to push out government expenditure and revenue beyond the forward estimates. This was used to improve the forward estimates in years three and four. The government has capitalised on programs ending (which eventually have to be replaced by a new similar program) to present the forward estimates in years three and four, as being better than they really were (Wanna Interview, 2020: 4). Making no allowance for the cost of war in the Middle East in its later stages beyond the budget year was one example of making the out years better than they really were (Campbell Interview, 2022: 11).

During the 2013–14 Budget year then Treasurer Hockey arranged an unrequested payment of \$8.8 billion by the Commonwealth Government to the Reserve Bank to recapitalise it (Crowe, 2013b: 1, 4; Greber, 2013: 1). This amount was paid out of Labor’s last budget making its final budget result worse. Then a few years later the 2015–16 and 2016–17 budgets benefited from substantial dividends from the Reserve Bank, that would not have otherwise been available (Reserve Bank, 2018: 127).

In 2016, after Turnbull became Prime Minister, the so-called ‘zombies’ of expenditure savings from Hockey’s 2014–15 budget were still included in the budget in 2016. Then these zombies were included in the 2016 MYEFO adding billions to the result (Martin, 2016: 2 May 11.29pm). This was done despite Labor and the minor parties having indicated they would not pass them, after a miscellaneous saving bill, including some of the items from the 2014–15 budget, that Labor had adopted at the 2016 election, having passed through the Senate (Budget Savings (Omnibus) bill, 2016: Parliamentary Bill No. 45; Chang, 2016: 16 September).

These few examples demonstrate how the looseness of the Charter created opportunities for the Treasurer to be less transparent than proposed in Howard’s Headland Speech and the title of the legislation. Some of the strategies to lessen transparency in the longer term that are applied to the MYEFO could equally be applied to the BEFO but to avoid repetition, are dealt with under the MYEFO programme perspective section.

The government used executive muscle to achieve its result. There were a sufficient number of opaque budgets put forward, after the Charter was submitted to parliament, that the BEFO was

not in line with its objectives, which were to give a transparent account of the projected budget. This caused the implementation in line with objectives to be a conflicted success. However, this opaqueness did assist with these projected budgets to meet their desired outcome in most cases, so making it a resilient success. The BEFO did not benefit targets group(s) or satisfy criteria highly valued in the policy domain, as the accurate information was obscured too regularly. This meant it did not attract much support for the programme. This meant these criteria were all conflicted successes. I have used judgement with a medium degree of confidence to classify the programme perspective for the BEFO as a conflicted success.

Table 5.3. The Programme – Budget Economic and Fiscal Outlook

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Sufficient budgets after the Charter was introduced were opaque – The projected budget aimed usually to project a surplus for the budget or in the forward estimates or an improved budget result from the previous year, requiring extra expenditure deleted or revenue generated by less than transparent means	Conflicted Success
Achieving desired outcomes	Budgets after the Charter was introduced – Due to the use of these opaque means, most of the budgets achieved their desired outcomes for the projected deficit result	Resilient Success
Benefitting target group(s)	Sufficient budgets after the Charter was introduced – These budgets did not benefit target groups, being the media, economists, experienced budget watchers and the community, because the opaqueness of the budget did not reflect the true state of the projected budget	Conflicted Success
Satisfying criteria highly valued in the policy domain	Sufficient budgets after the Charter was introduced – Sufficient budgets were opaque in a major way and so did not advance transparency	Conflicted Success
Attracting support for the programme	Sufficient budgets after the Charter was introduced – Some budgets advanced transparency but sufficient budgets did not, so the programme was not advanced overall	Conflicted Success
Overall	The Programme	Conflicted Success

Budget Economic and Fiscal Outlook – The Politics

The political impact of the Charter has been that it gave the government credibility for introducing the Charter, which does promote transparency. But at the same time, the legislation was sufficiently loose to have enabled the government to shape the budget in a way that suited it, as to timing and content, to a limited but often important extent. This could be seen in

Costello using one-off factors, like asset sales, spectrum leasing and Reserve Bank dividends to supplement his budgets. This could make a crucial difference between projecting a surplus or deficit. It could also be seen by paying funds, for political advantage, out of the current budget, before it finished, so as to improve the projected result of the new budget, if the new funds were paid out of that new budget (Gittins, 2001a: 31, 2008: 47, 2009: 19–20). It also enabled the manipulation of the figures between two or even three budgets to create a surplus in a future year that was needed for political advantage.

Therefore, it would be a resilient success, as there was little political space opened up between the government and opposition. While there was some controversy, it was limited. I have used judgement, with a medium degree of confidence, to classify the political perspective as a resilient success for the BEFO.

Table 5.4. The Politics – Budget Economic and Fiscal Outlook

Political Criteria	Description of The Politics	Result
Enhancing electoral prospects/reputation	By gaining credibility for introducing the Charter but still having the flexibility to manipulate the budget result even in smaller ways the government advanced its electoral prospects but perhaps not its reputation	Resilient Success
Easing the business of governing	By giving itself extra flexibility to manipulate the results the government could ease the business of governing by setting up extra ways to achieve budget surpluses	Resilient Success
Promotion of government’s desired trajectory	The government could appear to be making the budget more transparent, while manipulating it to achieve its desired trajectory of winning elections	Resilient Success
Providing political benefits for government	The ability to manipulate the budget result gave the government an extra ability to create surpluses so providing it with political benefits	Resilient Success
Overall	The Politics	Resilient Success

Mid-Year Economic and Fiscal Outlook – The Programme

The early period MYEFOs met their responsibilities satisfactorily. The improving budget position would have assisted in this regard. Later, however, the government became more conscious of the opportunities presented by the MYEFO. The MYEFO initially met the objectives of transparency and achieved desired outcomes. The MYEFO updates the current year’s budget and the three years of forward estimates. This was an inwards transfer of a legislative concept from the NZ FRA, although the legislation was not identical. They enhanced transparency compared with the situation that went before it. It benefitted groups who were interested in the MYEFO and was valued in the relevant policy domain.

However, in more recent MYEFOs one may question some of the figures being kept secret due to commercial-in-confidence or national security. The manipulation occurred when politicians worked out its advantages and drawbacks, which meant governments could benefit further from it. Hawkins said of the use of commercial-in-confidence and national security to keep MYEFO figures secret,

I think that argument is way over-used... I suspect that these things are used far more than they could justify. And then maybe we don't want to tell our enemies how much we are spending on some defence, or security or intelligence operations, maybe... It seems more of a matter of wanting to announce things, when its politically convenient than any real justifications. (Interview, 2022: 6)

The alternative funding methods that were investigated by the PBO in its Report 01/2020 distorted the forward estimates by moving some funding to where it will be more difficult to find (PBO, 2020a).

Hawkins was quoted by Janda about the issues of funding announced for years ahead:

Increasingly, too, when they're saying how much we're spending on something, they give us a figure that's over four years, or something over 10 years. And it sort of makes a difference, whether it's money that's actually going to be spent in the next year, or whether it's something they're promising that the government elected after the election after next, will spend. (Janda, 2022: 4)

He elaborated:

...sometimes governments will announce big spending over the next ten years but it's all backloaded so they're really talking about what the government after the government after next might be doing but it looks like they're making commitments themselves. (Interview, 2022: 8)

These examples caused Hawkins to sum up to Janda the state of the MYEFO in more recent years, stating, 'I think Howard and Costello deserve praise for introducing the Charter of Budget Honesty, which certainly was a big improvement in a lot of these matters, but I think we're possibly moving a bit backwards since' (Janda, 2022: 6). Eslake likewise told Janda that 'An awful lot of the budget process these days is now about enabling the government to manage the flow of information' (Janda, 2022: 5).

Table 5.5. The Programme – Mid-Year Economic and Fiscal Outlook

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Short/Medium term: MYEFO was implemented in accordance with its objectives Long term – MYEFO still gave a mid-year update of the budget, but it was not as accurate as previously, as politicians manipulated it for political advantage	Resilient Success Conflicted Success
Achieving desired outcomes	Short/Medium term – In implementing MYEFO for the budget year and the forward estimates, transparency was advanced and so it achieved the desired outcomes of the government Long term – MYEFO by giving a mid-year update for the budget year and forward estimates advanced transparency but not to the same extent as earlier, as various tactics were used to hide or manipulate information for political advantage	Resilient Success Conflicted Success
Benefitting target group(s)	Short/Medium term – The MYEFO provided extra information for politicians, public servants, media and close budget watchers, the target groups who benefitted Long term – MYEFO, due to various political tactics was less forthcoming and less accurate, so benefitting the target groups less than earlier	Resilient Success Conflicted Success
Satisfying criteria highly valued in the policy domain	Short/Medium Term – MYEFO provided extra transparency and so satisfied a criteria that is highly valued in the policy domain Long term – The MYEFO still provided extra transparency but less than it provided earlier due to attempts to gain political advantage	Resilient Success Conflicted Success
Attracting support for the programme	Short/Medium/Long term – By implementing MYEFO the government attracted support for the programme	Resilient Success
Overall	The Programme – Short/Medium term The Programme – Long term	Resilient Success Conflicted Success

Therefore, the MYEFO would be classified as a resilient success in the first half of its existence but a conflicted success later, as the politicians started to realise its importance and their capacity to manipulate the figures the MYEFO presented for their political advantage. It initially fell short of its aims to a small or modest degree but later this shortcoming was larger. In the short to medium term, I judged the programme perspective as a resilient success but in the long term when politicians started to manipulate it, I classified the programme perspective as a conflicted success (see Table 5.5 above). I had a high degree of confidence in both these ratings.

Mid-Year Economic and Fiscal Outlook – The Politics

The MYEFO generally enhanced the reputation of the government and its electoral prospects, because the government was able to present the mid-year budget figures in the best possible

light for the current year and the next three years. It enhanced the government's desired trajectory. This particularly applied to the control over when the MYEFO was released.

There was increasing use of two terms which suggested the hand of politicians towards the end of the Morrison Government. The first of these phrases, 'Not for publication' (NFP), shielded those amounts from the anticipated transparency. Eslake was quoted by Janda as commenting:

I think there's been a general trend over the last decade or so, for more of those things to be classified as NFP without, I think, sufficient justification or explanation. (Janda, 2022: 5)

The second phrase was 'funding for this measure has already been provided'. Items which received this treatment were not as transparent, as was the original intention of MYEFO. Using the latter phrase in combination with the Contingency Reserve can avoid ever revealing how a particular announcement was funded (Wright, 2019: 11.45pm; Janda, 2022: 1–7; Hawkins Interview, 2022: 4). Janda explained how this worked, when he could only find \$12.4 million of the \$1.0 billion allocated under the strengthen the Great Barrier Reef through Stewardship and Leadership item in the 2022–23 BP No. 2:

But compare that to the billion-dollar increase in funding to protect the Great Barrier Reef, announced publicly with much fanfare in late January. Where's the rest of the billion dollars, you might ask? The answer is we don't know. That's because this was one of the policies for which "Partial funding for the measure has already been provided for by the government". In this case "partial" seems to equal almost the whole amount. It's likely that all, or at least most, of this money was included in the December's MYEFO as a "decision taken but not yet announced". That means it's not new money and more precise details of when and how it will be allocated don't have to be provided in Budget Paper 2. But because the policy decision hadn't been announced before MYEFO that document also didn't provide any breakdown of when and how the money would be spent. That means we have no idea if any of the billion dollars, beyond the \$12.4 million of tourism fee relief slated for 2022–23, will be spent within the next four years, or it's all way off in the future. (2022: 4)

Janda quoted Hawkins as saying, 'The whole point of Budget Paper 2 is to provide this sort of information about what measures are, how much they're worth and also how they're spread over time' (2022: 4).

About announcing funding at a different time to announcing the means of generating the revenue to support that expenditure, Hawkins commented:

Again, that seems to be a political tactic of wanting to be able to announce spending at the time that will get you the most attractive headline and not to have to announce how you are funding it, because you have already announced that at some other time... (Interview, 2022: 6)

Shane Wright found the use of backloaded funding could happen on important announcements, during an election campaign, when he analysed the government’s \$30 billion infrastructure plan put forward at the 2019 election:

The vast majority of the tens of billions of dollars the coalition has vowed to funnel into “congestion busting” road and rail projects will not be spent until after the next federal election prompting criticism that the Morrison government is claiming credit for infrastructure it may never deliver. (2019: 15 April–11.45pm)

Table 5.6. The Politics -Mid-Year Economic and Fiscal Outlook

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	Short/Medium term – MYEFO gave a mid-year update of the budget so advancing transparency, and therefore enhancing the electoral reputation and prospects of the government	Resilient Success
	Long term – MYEFO gave a mid-year update of the budget, which was less revealing and accurate and so less transparent, but it advanced the government’s electoral prospects, if not its reputation	Resilient Success
Easing the business of governing	Short/Medium term – MYEFO by giving a mid-year update gave the government information, which allowed it to fine-tune its budget, if necessary, which advanced the ease of governing	Resilient Success
	Long term – It was later more difficult to fine-tune the budget when MYEFO was released due to certain information not being readily available and a desire not to draw attention to other information	Conflicted Success
Promotion of government’s desired trajectory	Short/Medium term – The MYEFO provided extra information to politicians, public servants, media and experienced budget watchers, the target groups who benefitted	Resilient Success
	Long term – MYEFO presented less information than earlier and so was less transparent, but promoted the government’s desired trajectory of winning elections, if not other desired objectives	Resilient Success
Providing political benefits for government	Short/Medium term – MYEFO provided extra transparency and allowed the government to gain political benefits from it	Resilient Success
	Long term – The MYEFO provided political benefits for the government, although it obscured some of the transparency benefits previously available	Resilient Success
Overall	The Politics – Short/Medium term The Politics – Long term	Resilient Success Resilient Success

From a political perspective these strategies benefitted the government. The use of the Contingency Reserve was also beneficial to the government, about which Hawkins said:

Yes, the Contingency Reserve seems to be a way of avoiding transparency and of keeping some moneys up your sleeve so that you can announce a spending measure at a time that is convenient, so I would probably just get rid of it. (Interview, 2022: 7)

Therefore, the MYEFO in the long term was less transparent than it had been in the short and medium term. But this reduction in transparency brought about by politicians has benefitted the government. It has benefitted the government's electoral prospects but perhaps not its reputation. It has not eased the business of governing, because there was less information that was transparently available. It was a conflicted success from that perspective. It did promote the government desired trajectory, which was winning elections. While it had other desired trajectories, like promoting transparency, its prime objective was winning. The transparency provided by the MYEFO had been obscured in a way that brought political benefits to the government. Therefore, I have classified with a medium degree of confidence the MYEFO as a resilient success in the short, medium and longer term (see Table 5.6 above).

The Final Budget Outcome Report – The Programme

The FBOR as prescribed by the Charter has been produced since 1998, when a Preliminary Budget Outcome for the 1997–98 Budget was presented on 10 August (Costello, 1998: 1-3). The reason for that occurrence was the 1998 election, which was held on 3 October. It was important for the government to get the report out early as it demonstrated a budget surplus had been achieved in only the second budget of the Liberal/National Government. Every other FBOR has been released in September.

Cabinet's decision in 1993 to bring the budget forward to May did create some room for manipulating the FBOR if the projection of the budget looked sufficiently in surplus when the new budget was brought down in May. This occurred via the making of late payments out of the current year's budget. Although this was done for political advantage and did manipulate the result of the current one and subsequent budgets, because the announcement was made up front it is difficult to claim that it amounted to a lack of transparency (Gittins, 2001a: 31, 2008: 47, 2009: 19–20).

The creation of the FBOR was a horizon-expanding strategy. It was always released in September, usually in the second half. It adds to transparency by giving greater certainty, about when the budget outcome was going to be released. Despite the manipulation outlined, I

classified with a high degree of confidence the FBOR as a resilient success, as this action had arguably no effect on transparency.

Table 5.7. The Programme -Final Budget Outcome Report

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	By implementing FBOR the government has meant its objectives	Resilient Success
Achieving desired outcomes	Publishing the FBOR achieved the desired outcome of the government	Resilient Success
Benefitting target group(s)	By having to publish the FBOR within three months of the financial year gives the target groups, mainly economists and experienced budget watchers, certainty, as to when it will be published	Resilient Success
Satisfying criteria highly valued in the policy domain	By achieving transparency, the FBOR satisfied a criteria that was highly valued in the policy domain	Resilient Success
Attracting support for the programme	By publishing the FBOR within three months of the end of the financial year, the government attracted support for the programme	Resilient Success
Overall	The Programme	Resilience Success

The Final Budget Outcome Report – The Politics

There has been no indication that the FBOR brought any benefit to the government in its reputation or electoral support. It was generally ignored by the media and would only have been of interest if it produced a result that was very different to the estimates released with the latest MYEFO or the new budget. The 2002 FBOR attracted some interest, because it was the only other deficit that Costello produced apart from in his first budget (Costello & Fahey, 2002: 1). The political perspective cannot be determined.

Intergenerational Report – The Programme

The first IGR was published as part of the Budget Papers on 15 May 2002. It was not promoted to any degree by Costello. It was reasonably received by the commentators and was summed up by a headline in the *Australian Financial Review*, ‘Solid but Short on Vision’ (Editorial, 2002: B16). It was regarded as a fair effort for the first attempt at producing an IGR and was taken as extra transparency around the budget in the longer term.

The following IGR was produced on 3 April 2007. This one was regarded as a report that could be used to promote the government. Costello was in Canberra at the National Press Club, while

Howard was in South Australia at the Olympic Dam, where uranium was mined, promoting nuclear energy as an answer to global warming. There was an effort to use the report to promote government policies. However, unlike the first report, no specific budget initiatives flowed from it. The IGR was only moderately regarded by the commentators. Some headlines read, 'Flawed Report Dents Costello's Credibility', 'Treasurer's Map Has Too Many Gaps' and 'Key Part of the Puzzle Gets Left Out' (Tingle, 2007: 8; Toohey, 2007: 9; Anderson, 2007: 9).

The third IGR was produced by Swan. It was released on 2 February 2010, about two years and nine months after the previous IGR. This was consistent with Labor's policy that there should be three years between IGRs, and that one should be released each parliamentary term. Swan held a Press Club launch for the IGR, which contained information about climate change and social policy, that were not given much discussion in the earlier IGRs produced under Costello (Coorey, 2010b: 2; Breusch, 2010: 11). Most commentators felt it was a good addition to the IGR, although some viewed it as politicising the IGR by supporting Labor policies (McCann, 2010: 23).

The fourth IGR was brought down in parliament on 6 March 2015, about a month later than required by the Charter. It played down climate change in contrast to the previous IGR (Cox, 2015: 4; Hutchens, 2015: 5). Parts of the IGR had been rewritten in Treasurer Hockey's office (Martin, 2015: 8.23pm). Gittins wrote about it:

The five yearly intergenerational report ought to be highly informative, leading to serious debate about the economic choices we face, in the hands of Joe Hockey, however it has become little more than a crude propaganda exercise. (2015: 1)

The result of the exercise was that Senator Milne, the Federal Parliamentary Leader of the Australian Greens, gave notice of an amendment to the Charter, that future IGRs would be produced by the PBO (Senate Hansard, 2015: 1653). This was supported by the Labor Party in its 'Better Budgeting' paper and was Labor policy at the 2016 and 2019 elections (ALP, 2017: 3). This policy was reversed by the new Shadow Treasurer, Jim Chalmers for the 2022 election with Treasury to draft future IGRs.

According to Coates, the Economic Policy Programme Director for the Grattan Institute:

Joe Hockey's Intergenerational Report in 2015 was a big step backwards, because it really politicised that process. Unfortunately, it has meant that since then it's not seen as having the same real level of independence and rigor, rightly or wrongly, even in the most recent

update in 2021, it just means there is less public confidence in those estimates than there was prior to what Hockey did in 2015. (Interview, 2022: 3)

The fifth IGR was published by Treasurer Josh Frydenberg in 2021, one year later than normally required, but with this delay approved by the parliament because of the COVID–19 pandemic, made little impact. It was generally ignored by the media.

The IGR has changed character over time. It was an innovative and horizon-expanding measure when it was first introduced but, unlike a similar report introduced a little later in NZ which was produced and owned by the Treasury, in Australia it was the Treasurer’s report (Public Finance Amendment Act, 2004: S. 26N; Fraser, 2015: 22). This has caused it to become increasingly political over time. It met all the conditions for a resilient success: it met objectives and achieved desired outcomes, it created benefits for groups interested in the future direction of the budget and it was valued in the relevant policy domain. Thus, using judgement and with a high degree of confidence, the IGR is classified as a resilient success in the short to medium term.

The 2015 Report was a marginal success, operating on the edge of failure. This was reflected in Gittins’ comment about it and in the decision by Labor (in 2016 and 2019) and the Australian Greens proposing to take responsibility for producing the IGR from the Treasury and give it to the PBO, which they considered more independent of the government. There were major shortfalls and deviations from the original goals, to the point where there were high-profile and bitter conflicts between the opposition and the government over the IGR. It was no longer about producing transparency: it was about gaining a political advantage. Giving responsibility to the independent PBO was intended to restore the IGR’s original purpose. While the 2021 IGR was better, it attracted little attention due to the loss of confidence in it, as Coates noted. Without a radical reboot to restore the IGR’s credibility, such as a move to have it produced by the PBO, it remains tarred by the reputation of the 2015 IGR. Thus, the 2021 IGR is also a marginal success. In the long term, judgement with a high degree of confidence was used to classify the IGR as a marginal success from a programme perspective.

Table 5.8. The Programme -Intergenerational Report

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	2002, 2007 & 2010 IGRs – These IGRs were published in line with objectives as a standard publication produced by Treasury 2015 & 2021 IGRs – The 2015 IGR was highly politicised, and the 2021 IGR was largely ignored through the IGRs loss of credibility	Resilient Success Marginal Success
Achieving desired outcomes	2002, 2007 & 2010 IGRs – These IGRs achieved their desired outcomes as routine reports 2015 & 2021 IGRs – The 2015 IGR was heavily politicised, and the 2021 IGR was largely ignored, so they did not achieve desired outcomes	Resilient Success Marginal Success
Benefitting target group(s)	2002, 2007 & 2010 IGRs – These IGRs benefitted targeted groups, experienced budget watchers, public servants and media by giving information, making the long-term budget more transparent 2015 & 2021 IGRs – The 2015 IGR was politicised by bring partially rewritten in the Treasurer’s office and the 2021 IGR suffered from this loss of credibility and was largely ignored, so neither benefitted targeted groups as much	Resilient Success Marginal Success
Satisfying criteria highly valued in the policy domain	2002, 2007 & 2010 IGRs – These IGRs promoted transparency so satisfying a criteria highly valued in the policy domain 2015 & 2021 IGRs – By being politicised (2015) or largely ignored (2021) these IGRs did not promote transparency and so did not satisfy a criteria highly valued in the policy domain	Resilient Success Marginal Success
Attracting support for the programme	2002, 2007 & 2021 IGRs – By promoting transparency these IGRs attracted support for the programme 2015 & 2021 IGRs – By being politicised the 2015 IGR and by being largely ignored the 2021 IGR did not attract support for the programme	Resilient Success Marginal Success
Overall	The Programme – Short/Medium term The Programme – Long term	Resilient Success Marginal Success

Intergenerational Report – The Politics

The political perspective for the 2002 IGR starts in the same fashion as the programme perspective. It was a routine report that provided some valuable information about the forward budget. It provided Costello and the government with some political credit for producing greater transparency on the very long-term budget. The 2007 and 2010 IGRs were both produced in election years. They played a useful role in positioning the government. Although both were political, the 2010 IGR was more generally accepted. For the first time it included sections on climate change and social policy.

The fourth 2015 IGR was brought down in parliament in March. It had a special easy-to-read summary attached to it (Gittins, 2015: 1, 4). The IGR also included a diagram comparing the government’s current policy as outlined in the 2014 Budget with the opposition’s policy, as interpreted by Treasurer Hockey, and outlined in the 2013 MYEFO. Labor branded it as a disgraceful political document designed to sell the government’s unfair agenda (Owens, 2015: 8). A *Sydney Morning Herald* editorial said of this IGR that

It looks like a very partisan one desperate to justify after the fact a very misguided Coalition budget in 2014. (SMH, 2015: 17)

Treasury Secretary Fraser told a Senate Estimates Committee that ‘[i]t is the Treasurer’s document’ (Fraser, 2015: 22). The fifth IGR published by Treasurer Frydenberg in 2021 made little impact. The then Shadow Treasurer Jim Chalmers said:

I can’t believe this thing was released on Monday of this week and has been largely forgotten by the Tuesday. (Interview, 2021: 5)

Each of the first four reports gained significant print media coverage. The 2002 IGR met most of the criteria. It enhanced the reputation of Costello and the government. It eased the business of governing and sustained the desired trajectory of the government. It fell short to a small or modest degree, so it would be regarded as a resilient success. The 2007 IGR, while it did not lift the reputation of the government or its leaders, was judged on balance to be a resilient success but further down the resilient success scale than the 2002 and 2010 Reports. The 2010 IGR did enhance the election prospects of the government, it sustained its capacity for ease of governing, and it sustained its desired trajectory. I have used judgement with a medium degree of confidence to classify from a political perspective the 2002, 2007 and 2010 IGRs as resilient successes.

Table 5.9. The Politics – Intergenerational Report

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	2002, 2007 2010 IGRs – By promoting transparency as routine reports prepared by public servants these IGRs enhanced the electoral reputation and prospects of the government 2015 & 2021 IGRs – Neither the 2015 IGR by being politicised and the 2021 IGR by being largely ignored enhanced the government’s electoral prospects or reputation	Resilient Success Marginal Success
Easing the business of governing	2002, 2007 & 2010 IGRs – These IGRs gave Treasury’s best estimate of the way forward for the	Resilient Success

Political Criteria	Description of the Politics	Result
	budget forty years hence and would therefore have eased the business of governing for the very long term 2015 & 2021 IGRs – The 2015 IGR was heavily politicised, and the 2021 IGR largely ignored, so they would not have eased the business of governing much, as there was a loss of confidence in these IGRs	Marginal Success
Promotion of government’s desired trajectory	2002, 2007 & 2010 IGRs – These IGRs promoted the government’s desired trajectory, as they promoted budget transparency in the very long term 2015 & 2021 IGRs – The politicisation of the 2015 IGR and the largely ignoring of the 2021 IGR meant these reports did little to support the government’s desired trajectories of transparency or of winning	Resilient Success Marginal Success
Providing political benefits for government	2002, 2007 & 2010 IGRs – These IGRs promoted transparency and therefore brought political benefits for the government 2015 & 2021 IGRs – These reports supported little transparency and therefore brought only very small political benefits for the government	Resilient Success Marginal Success
Overall	The Politics – Short/Medium term The Politics – Long term	Resilient Success Marginal Success

Judgement was used with a high degree of confidence to classify the longer-term IGRs in the political perspective as marginal successes, for the following reasons (see Table 5.9 above). The 2015 IGR neither raised the reputation nor the electoral prospects of the government. It did in part support the desired trajectory of the government. From the original goal of the Charter, the promotion of transparency, there were major shortfalls. There were high-profile and bitter conflicts over the future of the policy, and the successes were few. Therefore, it would be classified as a marginal success. The 2021 IGR was tarred by the reputation of the 2015 IGR. Therefore, it did not lift the reputation of its leaders and did not enhance the electoral prospects of the government nor the ease of governing. It was not consistent with the desired trajectory of the government. It was still a marginal success but was closer to a conflicted success than the 2015 IGR.

Pre-election Fiscal and Economic Outlook – The Programme

None of the PEFOs have criticised or disagreed to any significant degree with the government’s view expressed in the most recent budget, MYEFO or Economic Statement. This does not mean they have been unsuccessful; there have been no ‘black holes’ identified by incoming governments (Tilley, 2019: 376). In the first five PEFOs, there was a confirmation or minor tweaking of the estimated rate of economic growth set out in the Budget or MYEFO preceding the PEFO.

In his analysis of the Charter, Wanna was critical of Costello bringing out the 2001 MYEFO in October just before the release of the PEFO, thereby overshadowing it (2015a: 179). However, Costello argued, reasonably, that

[t]he thinking was, why let the public servants announce it, you might as well announce it, you might as well announce it yourself, take ownership of it and so when the PEFO comes out it is the same figures. In fact, that's what keeps you honest, you can't change anything because you know the PEFOs coming out. (Interview, 2021: 4)

This view was supported by senior official 2, who said that having the two sets of figures available was a benefit. One has the government's figures, showing that it has confidence in them, and then one has the required figures from Treasury and Finance. Looking at both sets of figures could be beneficial (Interview, 2022: 4).

Costello summarised the effect of the PEFO, when he said:

The state of the books are, you can never say, 'black hole' we did not know any more... It's actually worked, I actually think that it has been incredibly successful, more successful than you could have imagined. There has never been any argument about the figures at the beginning of the campaign. (Interview, 2021: 5)

Although critics of the PEFO complain that it largely confirms what the close observers of the Commonwealth Budget already knew, this does not mean that it did not serve its transparency purpose. It was an inwards transfer of a legislative concept from the NZ FRA, although it was implemented slightly differently in the Charter. As outlined, the Treasury gave its latest update to the Treasurer, which allowed him a chance to act on any changes since the time of the budget before the PEFO was produced. If the PEFO was relatively close to a Budget or MYEFO, this would be Treasury's latest advice, and one would expect the PEFO to reflect this. Where there was a gap between the Budget or MYEFO and the election and a substantial improvement, as occurred in 2007, or a substantial deterioration, as occurred in 2013, the government has the opportunity to issue a pre-election Economic Statement or a MYEFO rather than leaving it to the departmental secretaries to reveal the budget improvement or deterioration.

The result was that the PEFO produced the Treasury's best estimate of transparency at the time. There were no more examples of incoming governments of the opposite persuasion inheriting a 'black hole', as happened in 1983 and 1996 (Tilley, 2019: 376). This meant the objectives of the PEFO were achieved, as was its desired outcome. This created a benefit for the whole electorate and especially for those commenting on the forthcoming election. They valued the

secretaries giving an update on the financial position of the nation. I have classified with a high degree of confidence in the short and long term the programme perspective of the PEFO as a resilient success.

Table 5.10. The Performance – Pre-election Economic and Fiscal Outlook

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	The PEFO was implemented in line with objectives	Resilient Success
Achieving desired outcomes	The desired outcome of the secretaries of Treasury and Finance giving an independent update on the budget position was achieved	Resilient Success
Benefitting target group(s)	The target groups being the media, the general public and experienced observers of the budget benefitted from the Secretaries of Treasury and Finance releasing their independent update on the budget position	Resilient Success
Satisfying criteria highly valued in the policy domain	The extra transparency of the budget position being independently given by the Secretaries of Treasury and Finance at the beginning of the election campaign satisfied criteria highly valued in the policy domain	Resilient Success
Attracting support for the programme	The successful implementation of the PEFO at the beginning of the election campaign would have attracted support for the programme	Resilient Success
Overall	The Programme	Resilient Success

Pre-election Fiscal and Economic Outlook – The Politics

The Treasury gave the government the opportunity to make public the improvement or deterioration in the budget. The government explained it to the electorate and put in place measures that dealt with the situation. For example, prior to the calling of the 2013 federal election and the production of the 2013 PEFO, the Treasury informed the government that there had been a material deterioration in revenue, which would result in a revenue reduction in the PEFO compared to the Budget. Therefore, Bowen and Wong produced an Economic Statement immediately prior to the start of the election campaign (2013: 1–75). Should the government not have addressed the revenue deterioration prior to calling the election, then the Secretaries of Treasury and Finance would have been obliged to report a significantly different projected budget outcome based on the revenue deterioration.

Table 5.11. The Politics – Pre-election Economic and Fiscal Outlook

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	The PEFO was carried out each time by the Secretaries of Treasury and Finance, but they provided a warning of any improvement or deterioration in the budget so that the government could respond to it first, thereby enhancing its reputation and election prospects	Resilient Success
Easing the business of governing	This eased the business of governing, because it was clear what the Secretaries of Treasury and Finance had to do	Resilient Success
Promotion of government's desired trajectory	This increased transparency through an independent update being released by the Secretaries of Treasury and Finance on the budget position at the beginning of the election campaign promoted the government's desired trajectories of transparency and winning	Resilient Success
Providing political benefits for Government	There were political benefits for the government, because they had established an independent means of giving transparency to the budget position at the beginning of the election campaign	Resilient Success
Overall	The Politics	Resilient Success

There was considerable press comment on the PEFO. Therefore, it enhanced the electoral prospects of the government. The deterioration, if sufficiently large, might still reflect badly on the government and its leaders; however, the PEFO did sustain the government's capacity though ease of governing. The desired trajectory of the government was sustained. Therefore, from the political perspective the PEFO is judged with a high degree of confidence to be a resilient success for the whole period (see Table 5.11 above).

The Costing of Election Commitments – The Programme

Part 8 of the Charter was the costing of election commitments. During the caretaker period of a general election, the Leader of the Opposition may request the Secretaries of the Treasury and Finance to prepare costings of announced opposition policies. This was subject to the request being in writing and outlining fully the policy to be costed, including relevant details and the intention of the policy. It would also require the Prime Minister to refer the policy to the responsible secretaries (Charter, 1998: Part 8 cl. 29-32).

The success of the costing of commitments was dependent on the response of the opposition. As the Charter did not contain penalties, the opposition was given significant flexibility about if and when it submitted its commitments for costing by Treasury and Finance. After the first

election at which part 8 operated in 1998, that was replete with teething problems, the next eight elections fell into three categories. The only two elections where Part 8 worked as intended was in the lead-up to the 2016 and 2019 elections. I have used the NSW Parliamentary Budget Officer (PB Officer) Act, which required commitments to be submitted to the NSW PB Officer five days before the election as an indicator of the successful operation of Part 8 of the Charter (NSW Parliamentary Budget Officer Act, 2010: Division 1 s. 18 (1A) (b)). Only in 2016 and 2019 were the opposition's commitments submitted to Treasury and Finance over five days before the election. This would have given time for the costing of the commitments and the publicising of that costing. Before the 2001 and 2010 elections, commitments were largely not submitted to Treasury and Finance for costing (Hill, 2022). In the remaining elections, 2004, 2007, 2013 and 2022, the commitments were submitted less than three days before the election. This led to a fluctuating outcome for the programme perspective for Part 8.

After the passing of the Charter Labor felt that it was designed to favour the government. Bob McMullan commented:

I came to the conclusion on the first day I saw it... there were good parts of the Charter of Budget Honesty but the bit about election costings was absolutely a rort, absolutely, because the government had indefinite capacity to get independent costing without any disclosure and we had a one-off chance to submit our stuff. (Interview, 2021: 4)

This assessment of the Charter's Part 8 costing of commitments was backed by Gittins, who said 'the arrangement has such an inbuilt bias to the government that any opposition would refuse to play ball' (2001c: 29).

When Part 8 settled down, after the early elections at which it operated, the commitments of the government mostly having already been costed by Treasury and Finance were not surprisingly found to be accurate, when reviewed. It was the opposition's commitments that were of interest. See Table 5.12.

Table 5.12. Details of the Costing of Opposition Policies at Each Election 1998–2022

Election Date	Policies submitted to Treasury/ Finance by the Opposition pursuant to the Charter of Budget Honesty	Submission or Release Date
3 October 1998	Shadow Treasurer said all policies would be submitted for costing but only 28 policies were eventually submitted (McKenzie, 1998: 5)	30 September 1998
10 November 2001	Labor had Access Economics to cost their commitments, so few Labor commitments were costed by Treasury and Finance pursuant to the Charter (Marris, 2001a: 8)	26 October 2001 (Main Release Date)
9 October 2004	Labor’s Tax Plan adds up said Treasury, costing equals \$7.59 billion as opposed to Labor’s costing of \$8.069 billion (Uren, 2004a: 7). Finance costs Labor’s Medicare Gold at \$700 million more than Labor (Uren, 2004b: 7)	7 October 2004
24 November 2007	Labor ‘rings in with \$10 billion in savings’ according to Treasury (Uren, 2010: 4)	21 November 2007
21 August 2010	Policies not submitted by the Coalition for costing by Treasury and the Finance (Hewitt, 2010a&b: 6)	18 August 2010 (Main Release Date)
7 September 2013	Aid cuts, ‘stop the boats’ dividends underpin Hockey’s \$42bn savings, according to Treasury and Finance (Crowe, 2013a: 1)	5 September 2013
2 July 2016	Labor’s policies, which increased taxes on capital gains and negative gearing, deliver \$16.5bn blow to the deficit over the next four years according to Treasury and Finance (Uren, 2016: 1, 7)	26 June 2016
18 May 2019	Labor’s budget plan contains a better budget surplus, huge social spending properly financed and a tax redistribution, as there were increased taxes on capital gains and negative gearing and fewer refunds for dividend imputation, with a limit on the overall increase in taxation, according to Treasury (Kelly and Roddan, 2019: 1, 10)	10 May 2018
21 May 2022	Labor’s decade of deeper deficits according to Treasury and Finance sparks PM’s warning of tax rises under Labor (Chambers and Brown, 2022: 1, 6)	19 May 2022

Labor submitted twenty-eight policies for costing in 1998. As this was the first time Part 8 operated, there were some teething problems with it (Weight, 1998: 5). In addition, the government tried to take political advantage of Part 8. The *Canberra Times* (CT) reported that the ‘Department of Finance received instructions from Treasurer Costello’s office on how to cost Labor’s policies’ (1998a: 5). It was claimed that this led Costello and Fahey to issue ‘estimates this week indicating that Labor’s election promises would cost \$18.2 billion over the next four years’ (CT, 1998a: 5). But in an executive minute dated 6 August 1998 Finance said ‘the \$18.2 billion figure does not necessarily “reflect the judgement of the department” and “should not be presented as [Finance’s] costings”’ (CT, 1998a: 5). Labor claimed that the overall cost of its commitments was ‘less than \$4 billion’ (CT, 1998a: 5). In such

circumstances, even allowing for some teething problems, the first time Part 8 was put to the test, judgement was used to find it a conflicted success.

In 2001 Treasury and Finance costed only a few of Labor's commitments, as Access Economics was used by Labor to cost their promises (Marris, 2001a: 8; Tingle, Clennell & Allard, 2001: 7; Marris, 2001b: 6). Sid Marris wrote:

Late last night, costings were still dribbling out, incomplete and covering some policies. The Finance Department, after consulting Treasury, said that it was unable to cost eight Labor and five Coalition policies due to a lack of time and information. (2001b: 6)

In these circumstances Part 8 had not worked as intended and I judged it to be a marginal success. Crean, then Shadow Treasurer, said, 'We did submit them in 2004, we submitted them at the last minute' (Interview, 2021: 1). This made Part 8 in 2004, another conflicted success, as there was insufficient time for Treasury and Finance to properly cost the Labor commitments and publicise their costing.

Shortly, after the 2004 Federal election, Tanner, who was soon to become Shadow Minister for Finance and then Minister for Finance, drafted a private members bill which sought to permit the government and opposition to submit policies for costing up to one year before the election date (Hansard, 2005a: 8–9). After this the debate over the operation of Part 8 intensified.

Senior official 1 pointed to a disadvantage of costings pursuant to the Charter:

One disadvantage was that Finance had access to unpublished material, which the Opposition did not have available to it. This disadvantaged Labor as regards to its Medicare Gold policy in 2004. (Interview, 2022: 8)

At the 2007 election the Labor Opposition submitted its commitments for costing to Treasury and Finance very late. Treasury and Finance had little chance to cost and publicise their costings of the commitments prior to the election. But on this occasion, no major problems were found with Labor's costings. Therefore, for similar reasons to 2004, the situation was judged to be a conflicted success.

At the 2010 election, the Liberal/National Opposition did not submit their commitments for costing pursuant to the Charter. The result of this was the statement in Treasury's submission in the to the Joint Select Committee (JSC), that looked into the creation of the PBO, that 'the mechanism established by the Charter was no longer working' (JSC, 2011: 16). This meant that the Charter costing mechanism was operating on the edge of failure. Thus, I have judged it to be a marginal success at the 2010 election.

The PBO was established in 2012 and effectively took over the role of costing individual opposition commitments, although the capacity to have opposition commitments, in their entirety costed by

Treasury and Finance was still available. While individual commitments were costed by the PBO, it was the Treasury and Finance that aggregated the costings and drew attention to their effect on future budget results. This they did in 2013, 2016, 2019 and 2022. In 2013, the opposition submitted their costings commitments very late, giving Treasury and Finance little time to cost them and publicise their costing. The costing of their commitments proved robust on this occasion with no material errors found. I judged the 2013 election costing to be a conflicted success.

At the 2016 and 2019 elections Part 8 worked as intended with the Labor Opposition's commitments submitted in a manner that gave adequate time for Treasury and Finance to cost them and publicise their costing. In 2016, Labor's commitments were found to add \$16.5 billion to the deficit. In 2019, Labor's commitments delivered increased tax on capital gains and negative gearing and partial loss of refunds for dividend imputation. As Part 8 worked as intended, I judged with a high degree of confidence these costings to be resilient successes at both the 2016 and 2019 elections. In 2022, the Labor Opposition submitted its commitments just two days before the election, giving Treasury and Finance little time to play their costing and publicising role. They found the Labor commitments would add to the deficit. Judgement was used to find Part 8 a conflicted success at the 2022 election.

From a programme perspective Part 8 of the Charter was an example of innovative policy and was horizon-expanding. This was a situation, where the Charter not being legally binding, worked to the opposition's advantage. It gave the opposition the opportunity to determine if or when it submitted its commitments for costing. On most occasions the opposition submitted them very late or largely not at all, for scrutiny by Treasury and Finance. The official reason given by oppositions of both major parties for the late submission, was that the opposition had to release all its policies, before it could make public its costing of its commitments. A better explanation was the later the opposition submitted its commitments for costing, the less time the government had to criticise them. A connected reason was the electronic media advertising ban, which started at midnight on the Wednesday night before the election on the Saturday (Broadcasting Services Act, 1992: Schedule 2). Therefore, the commitments were often delivered on the Thursday, after the ban took effect.

Therefore, Part 8 was not always able to be implemented in line with its objectives, achieve its desired outcome, benefit target group(s), satisfy a criteria highly valued in the policy domain or attract support for the program. So, I have judged, with a high level of confidence, that Part 8 in the short to medium term gave a fluctuating result from a programme perspective. In the long term, with a medium degree of confidence I have judged Part 8 from a programme perspective to be a conflicted success. This rating was based on the likelihood, given the

historic data outlined, that oppositions in the future will deliver their costings on the Thursday or Friday before an election.

Table 5.13. The Programme – Costing of Election Commitments

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	<p>2016 & 2019 Elections – At these elections the opposition provided reasonable time and information for Treasury and Finance to make and publicise an assessment of its commitments, so in line with the objectives of the criterion</p> <p>1998, 2004, 2007, 2013 & 2022 Elections – At these elections there were teething problems. Or the opposition gave reasonable information but little time to Treasury and Finance to make their assessment of the opposition commitments. Therefore, they had little time to cost and publicise opposition commitments</p> <p>2001 & 2010 Elections – At these elections, the opposition mostly did not submit its commitments to Treasury and Finance, so the opposition did not comply with the intention of the criterion</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Achieving desired outcomes	<p>2016 & 2019 Elections – At these elections desired outcomes were achieved, because reasonable time and information was provided to Treasury and Finance to cost and publicise the opposition’s commitments</p> <p>1998, 2004, 2007, 2013 & 2022 Elections – At these elections there were teething problems. Or desired outcomes were partially achieved as reasonable information, but little time was provided for Treasury and Finance to cost and publicise opposition commitments</p> <p>2001 & 2010 Elections – At these elections desired outcomes were not achieved because the opposition, mostly did not submit its commitments to Treasury and Finance for costing</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Benefitting target group(s)	<p>2016 & 2019 Elections – At these elections the target groups, the general public, media and experienced budget watchers benefitted because the opposition gave Treasury and Finance reasonable information and time to undertake the costing and publicising of opposition commitments</p> <p>1998, 2004, 2007, 2013 & 2022 Elections – At these elections the above target groups, only partially benefitted, as there were teething problems. Or the opposition submitted reasonable information but with little time to cost and publicise its commitments</p> <p>2001 & 2010 Elections – At these elections, the above target groups did not benefit as the opposition largely did not submit its commitments to Treasury and Finance for costing</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Satisfying criteria highly valued in the policy domain	<p>2016 & 2019 Elections – At these elections, greater transparency was created by the timely submission of reasonable information by the opposition on its</p>	<p>Resilient Success</p>

Programme Criteria	Description of the Programme	Result
	commitments to Treasury and Finance, which was highly valued in the policy domain 1998, 2004, 2007, 2013 & 2022 Elections – At these elections a lesser amount of extra transparency was created due to teething problems. Or by submitting at the last minute reasonable information to Treasury and Finance to cost opposition commitments. Therefore, it satisfied less a policy valued in the policy domain 2001 & 2010 Elections – At these elections the opposition mainly made no submission to Treasury and Finance so the opposition did not satisfy a criterion that was highly valued in the policy domain	Conflicted Success Marginal success
Attracting support for the programme	2016 & 2019 Elections - At these elections, by submitting timely commitments with reasonable information, to Treasury and Finance, the opposition attracted support to the programme 1998, 2004, 2007, 2013 & 2022 Elections – At these elections, there were teething problems. Or the opposition by submitting reasonable information with little time to Treasury and Finance, it attracted less support to the programme 2001 & 2010 – At these elections, the opposition by not making an adequate submission to Treasury and Finance, did not attract support to the programme	Resilient Success Conflicted Success Marginal Success
Overall	The Programme – Short/Medium Term The Programme – Long term	Fluctuating Conflicted Success

The Costing of Election Commitments – The Politics

From a political perspective, Part 8 worked from the government’s point of view. It gave the government an electoral advantage and allowed it to have agenda control. At first, as McMullan acknowledged, it appeared ‘fair’ to the public (Wanna, 2006: 8). So, from a political viewpoint it was a resilient success. Even when the opposition largely avoided using the Charter costing mechanism in 2001 and 2010, it reflected badly on the cost of the opposition commitments (Marris, 2001a: 8; Hewitt, 2010a&b: 6; Uren & Mather, 2010: 1, 6).

When the opposition used the Charter costing mechanism in 2004, there was a disparity of information available, which caused it to miscalculate its Medicare Gold policy costing (senior official 1 Interview, 2022: 8). In 2007, though submitting its commitments at the ‘last minute’, the opposition did not make any major errors in costing its policies (Uren, 2007: 4). This also applied, where they submitted their costings late in 2013 (Crowe, 2013a: 1). This tactic of submitting its costings late had countered the inherent government political advantage of Part 8, although this advantage had been reduced by the creation of the PBO. By submitting its policies ‘early’ in 2016 and 2019, the opposition allowed Part 8 to give a more significant

political advantage to the government. At the 2016 election, the government was able to criticise the opposition for planning to increase the budget deficit (Uren, 2016: 1, 7). Then at the 2019 election, the opposition’s costing revealed that it would increase certain taxes, which played into the government’s narrative that taxation would be higher under Labor (Kelly and Roddan, 2019: 1, 10). In 2022, Labor neutralised the political advantage inherent in Part 8, by releasing its commitments for costing two days, before the election (Chambers & Brown, 2022: 1, 6).

The creation of the PBO gave the opposition a mechanism for more confidential costings. Therefore, Part 8 lost some of its political impact. It still put pressure on the opposition to reveal its aggregate costings, but there were unlikely to be any more Medicare Gold opportunities, for the government. But the inherent pro-government bias built into part 8, still gave the government a political advantage unless countered by the opposition. This occurred in 2007, 2013 and 2022, the three elections the opposition won. In each of the other elections the government had a political advantage, which delivered it a political benefit.

Table 5.14. The Politics – Costing of Election Commitments

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	<p>1998, 2001, 2004, 2010, 2016 & 2019 Elections – At these elections, the government advanced its reputation and electoral prospects, because the costing of election commitments gave them a tactical advantage in the election campaign</p> <p>2007, 2013 & 2022 Elections – At these elections, the inherent advantage of the government was blunted by the opposition submitting its commitments late for costing and publicising by Treasury and Finance and by not making any major errors in its costing</p>	<p>Resilient Success</p> <p>Cannot be determined</p>
Easing the business of governing	<p>All the Part 8 Elections: At these elections, the business of governing was eased because all the risks in the costing process were carried by the opposition</p>	Resilient Success
Promotion of government’s desired trajectory	<p>2016 & 2019 Elections – At these elections, there was greater transparency of the costing of opposition commitments, so promoting the government’s desired trajectories of greater transparency and winning elections</p> <p>1998, 2001, 2004 & 2010 Elections – At these elections, the government’s desired trajectory of transparency was limited, because either there were teething problems, or the opposition made costing errors or submitted few or none of its commitments to Treasury and Finance, so the government’s other desired trajectory of winning elections was promoted</p> <p>2007, 2013 & 2022 Elections – At these elections, the government’s desired trajectory was not promoted, because not much extra transparency was created,</p>	<p>Resilient Success</p> <p>Resilient Success</p> <p>Cannot be determined</p>

Political Criteria	Description of the Politics	Result
	because the opposition did not submit its commitments to Treasury and Finance in a timely manner	
Providing political benefits for government	1998, 2001, 2004, 2010, 2016 & 2019 Elections – At these elections, the government benefitted politically, because they either got credit for creating greater transparency or the opposition experienced difficulties either when submitting its commitments for costing to Treasury and Finance or when largely not doing so 2007, 2013 & 2022 – At these elections, especially after the creation of the PBO, the government still got limited benefit for creating transparency, but the opposition did not make major costing errors and got its policies in very late blunting the government advantage of Part 8	Resilient Success Cannot be determined
Overall	The Politics – 1998, 2001, 2004, 2010, 2016 & 2019 elections The Politics -2007, 2013 & 2022 and beyond elections	Resilient Success Cannot be Determined

Therefore, the government derived a political benefit in 1998, 2001, 2004, 2010, 2016 and 2019. The greater risk carried by the opposition eased the business of governing. The trajectory of the government was promoted, because even in elections where the opposition submitted its commitments later there was still greater transparency, and this worked to the government's advantage. Therefore, at all the elections Part 8 provided a political benefit, the size of which varied, for the government. Thus, I have judged with a high degree of confidence, that from a political perspective that part 8 was a resilient success, except at the 2007, 2013 and 2022 elections, when from a political perspective its success cannot be determined (see Table 5.14 above). This had meant the greater the transparency created by the opposition, the greater the enhanced electoral prospects and political benefit derived by the government. Given my findings, the opposition in future is likely to deliver its commitments very late, so judgement in the long term with a medium degree of confidence is that the degree of success cannot be determined.

CONCLUSION

The Charter was introduced because of the perception of the Liberal/National Opposition of budget dishonesty and lack of transparency on the part of its predecessor Labor Government. The recently legislated NZ FRA was considered the best way to end this budget dishonesty.

How successful was the Charter in enhancing budget transparency? The Charter has maintained its position as the main framework for the budget for almost thirty years, while experiencing

virtually no legislative changes, except for the creation of the PBO. However, in seeking political advantage, politicians have changed the way some of its component documents are viewed. The most notable is the IGR, which has lost credibility, because its figures are the Treasurer's (not Treasury's) and are subject to possible manipulation. Next is the MYEFO, which is not as open as it once was, because of the use of 'NFP' and 'funding for this measure has already been provided' means that it is now not as revealing. As well, skilful use of the latter phrase, together with the Contingency Reserve means not having to reveal how a particular announcement is funded. By using the medium-term (ten-year) funding framework, the timeframe over which it may be funded can be extended beyond the forward estimates. The use of investments, which are largely funded 'off-budget', makes the BEFO and MYEFO less revealing. By funding late new announcements out of the existing budget, before 30 June, this can manipulate the FBOR and the projection for the new budget about to begin on 1 July. Most obvious is Part 8 – the funding of election commitments – which is ripe with the opportunity for political advantage. Here the lack of legal enforceability of the Charter means the opposition can choose whether or not to make the section work as intended. More often than not it thwarts the intended operation of the section by submitting its figures very late or largely not at all. So over time, while the Charter legislation is largely unchanged, the quest for political advantage has changed the perception and operation of various components of it.

All seven decisions were taken together from the process perspective, and it was judged as a conflicted success. The FSS was found to be a resilient success overall, on the basis of its programme success with its political success not able to be determined. For the BEFO with the process and programme conflicted successes judgement has been used with a high degree of confidence to find it as a conflicted success overall, despite the political perspective being a resilient success. Judgement with a medium degree of confidence was used to find the MYEFO was overall a resilient success in the short to medium term and a conflicted success in the long term. This result took account of the process perspective being a conflicted success. Using judgement with a high degree of confidence, the FBOR was deemed a resilient success overall, through its resilient success from the programme perspective, although the political perspective was found that it cannot be determined. With both the programme and political perspectives, as resilient successes in the short to medium term and as a marginal success in the long term, overall the IGR was classified with a high degree of confidence, as a resilient success in the short to medium term and a marginal success in the long term. PEFO was found to be a resilient success overall due to its programme and political resilient successes.

There was one decision that was more difficult to classify overall. This was Part 8, because from a programme perspective it has been judged to fluctuate over the short and medium term.. Judgement was used with a high degree of confidence to give the programme perspective a fluctuating rating in the short and medium term. In the long term, I have judged with a medium degree of confidence Part 8 to be a conflicted success, as the opposition has been judged likely, given my findings, to deliver its commitments for costing very late. I have judged the political perspective in the short and medium term with a high degree of confidence for most of the elections (except the 2007, 2013 and 2022 elections) held while Part 8 has been in operation as a resilient success. The future judgement that the opposition will deliver its commitments very late meant the long term result cannot be determined from a political perspective. This means that I judge in the short and medium term with a medium degree of confidence that Part 8 overall is a fluctuating result. In the long term also with a medium degree of confidence I judge Part 8 overall to be a conflicted success.

CHAPTER SIX – OPERATION SUNLIGHT

INTRODUCTION

The analysis of Operation Sunlight (OS) starts with the preparation and circulation of a discussion paper by Tanner in 2005 and continues through to his retirement from parliament at the 2010 federal election (Tanner, 2005b: 1–18). Tanner became Shadow Minister for Finance, for the second time in July 2005, when the Liberal/National Government was in its fourth term. It had gained an increased majority in the House of Representatives at the 2004 election, as well as a majority in the Senate, becoming the first government to have a double majority since 1981.

The Liberal/National Government had become less transparent generally by mid–2005 (Moss, 2007a&b). After receiving input from fourteen experts on the budget (ALP, 2006: 2), he drafted a policy document that was released in 2006 under the title ‘Operation Sunlight: Enhancing Budget Transparency’ (ALP, 2006: 1–10). There were twenty-two recommendations in five strands, included in the original OS policy (ALP, 2006: 1–10). There were a further eight recommendations and one additional strand included in the final OS policy published in December 2008 (Australian Government, 2008: 1–18).

There was no doubt that OS was about transparency, given that ‘Enhancing Budget Transparency’ was an adjunct to its title. It is the largest of the case studies, involving thirty recommendations in six strands. The reason for the large number of recommendations was that it focused mainly on mid-level measures. Many of these involved the public service, which provided the opportunity to explore how the public service reacted to measures designed to create greater budget transparency. In this chapter I first analyse how the Howard Government’s backsliding on transparency created an environment that prompted Tanner to launch OS. I examine the response of Treasury and Finance to Tanner’s previously consulted on and announced measures to make the budget more transparent, as well as considering their relationship with the Labor Government. I again use McConnell’s success framework to measure the success of these six strands of initiatives.

PREVIOUS ACADEMIC LITERATURE ON OPERATION SUNLIGHT

In considering the previous academic literature, I explored the reasons given by the previous authors for the publication of OS and considered their assessments of its success.

There is academic literature that deals briefly with OS, concentrating on a few of its recommendations. Three praised Tanner's performance in opposition (Mackay, 2011; Hawke, 2012; Wanna, 2015b) and all state that the purpose of OS was to introduce greater transparency into the budget (Hawke & Wanna, 2010; Mackay, 2011; Hawke, 2012; Wanna, 2015b). Lewis Hawke and Wanna acknowledged that the Liberal/National Government started strongly, increasing transparency through budget and financial reform. Then it 'lost interest in further budget reform apart from minor tinkering with the machinery it had built to achieve smoother operations' (Hawke & Wanna, 2010: 69). Wanna wrote that the government ignored the advice of parliamentary committees, which had recommended 'greater programme information to go with other budgetary documentation' (2015b: 180).

Hawke and Wanna's main contribution to the analysis of the OS reforms was a substantial discussion of the deficiencies of the outcomes and outputs framework set up by the Liberal/National Government in 1999. This framework was intended to advance transparency but had not succeeded (Hawke & Wanna, 2010: 75–78; Mackay, 2011: 32; Hawke, 2012: 311; Wanna, 2015b: 169, 173). Hawke and Wanna's article reinforces criticisms made by Tanner and provides background on the first strand of OS (Hawke & Wanna, 2010: 74–79). Wanna also mentions positively Tanner asking Senator Andrew Murray to conduct 'a forensic review of budget accountabilities' (Wanna, 2015b: 174).

In terms of assessing the success of OS, the 2010 article by Hawke and Wanna was published too early to make a detailed assessment. It praised its commencement, writing about its first two budgets (2008 and 2009), which revised the method of financial reporting by adding GST revenue into the national budget and announced a series of further budget reform agendas covering the next three years (for example, outcomes reviews) (Hawke & Wanna, 2010: 69). But later, in individual articles, Wanna and Hawke were decidedly underwhelmed by its achievements (Hawke, 2012: 312, 322; Wanna, 2015b: 174).

Hawke identified that the new Labor Government initiated 'a range of special "razor gang" reviews of public expenditure as part of its election commitment to reduce unnecessary public expenditure' (2012: 315). Hawke subsequently focused on OS's reform of the outcomes and outputs framework, writing, 'It is not clear whether the switch from outputs to programs had improved the quality and usefulness of the information for the parliament' (Hawke, 2012: 319). Despite this comment Hawke found that changes had been made to performance indicators with the intention of improving performance information and reporting (2012: 319). He relied for his

analysis on Australian National Audit Office (ANAO) reports, which found that ‘there are clear gaps between current practice and good quality information’ (ANAO, 2011). Hawke concludes:

Although stagnation can be ruled out, success still cannot be claimed. The latest available evidence indicates that the quality of performance information still leaves much to be desired. (2012: 323).

Wanna felt OS was not successful because most of its recommendations, particularly those likely to be controversial, were not implemented (Wanna, 2015b: 169).

In contrast, Mackay dealt with OS in a little more depth and was slightly more positive about Tanner’s achievements (Mackay, 2011: 33). He wrote that OS had the objective of improving the budgetary and financial documentation. Of these reforms, the improvements to the outcomes and outputs framework were considered the most important. The strengthened emphasis on outcomes was commented on by Mackay:

Improved specification of outcomes, to make them more specific and tangible. The Department of Finance played a leading advisory role vis-a-vis line departments and agencies, outcomes/programme structures were agreed with each department and agency. (2011: 32)

Other reforms included better annual reports, with targets provided for the three outyears of the forward estimates period, not merely for the budget year, as they previously were; and would be comparisons of annual performance, with Finance producing an omnibus report comparing the annual performance with the targets (2011: 32-33). MacKay said that the ‘Labor Government’s commitment to transparency is a significant step in the right direction’ (2011: 33).

But Mackay, while more optimistic, also had doubts about the new framework. He wrote that the renovated outcomes and programs reporting framework remained the centrepiece of the government’s approach to performance monitoring. ‘Only time will tell if the technical problems of its predecessor framework have been satisfactorily addressed and, more importantly, if departments and agencies choose to take this newer framework more seriously’ (Mackay, 2011: 33).

There was much more to OS than these articles acknowledged. OS focused on improvements to budget transparency through multiple different channels, and its breadth went well beyond the cursory review given to it by Hawke and Wanna and the limited analysis by Mackay and Hawke, who focused mainly on performance management. This research thus fills a gap in the

previous academic literature, examining the whole of OS over the period of Tanner's involvement, including changes to the measures after Tanner left parliament. Although producing greater budget transparency was a key rationale for OS, the four articles discussed above fail to mention many of its proposed initiatives. My analysis examines why such a comprehensive policy preparation produced only modest results.

WHY WERE THESE REFORMS INTRODUCED?

Stalling and then Reversal of Transparency

Towards the end of the Liberal/National Government, concern was expressed by media organisations, non-government organisations and various other authors about a stripping away of the transparency that had been built up in the foregoing period, including the early period of the Liberal/National Government (Hamilton & Maddison, 2007; Marr, 2007: 1–84). This concern was so great that a coalition of media groups formed 'Australia's Right to Know Coalition' (Moss, 2007a), an unprecedented response to the erosion of information. In the final term of the Liberal/National Government, Tanner identified a similar 'process of hiding financial information rather than disclosing it' (ABC News, 2005: 9.28am). This was a catalyst for his launch of OS in 2006 (Tanner, 2006: 1-3).

The situation had progressively worsened. 'Try to find out from the budget papers exactly how much was spent on a particular area. Often you can't. Even the people who run the departments can't tell you' (Moss, 2007b: 31). In the second half of 2007, Nick Minchin, then Minister for Finance, did not release any of the Monthly Financial Statements prior to the election on 24 November (Commonwealth Monthly Financial Statements – previous years, 2021).

Senator Murray quoted Wanna as accurately describing the state of transparency in the last few years of the Liberal/National Government, when he said:

The Executive like to keep the legislature guessing, at arms length and one or two steps behind. There are problems with the alignment of data and activities, figures and results, it is hard to identify or distinguish old money from new money, offsets from new programs, and how changed preferences for reporting activities vary from previous years. (2011: 1)

Control of Colleagues

In my interview with Tanner, he revealed another unpublicised reason for creating OS. This was to gain some measure of financial control over his colleagues. According to Tanner:

So, there was a hidden agenda with Anthony [Baker, his staff member] and I in Operation Sunlight, which was to create a vehicle in government that could be used to [financially] discipline my colleagues. So, my reading was that it would not take them very long to become resistant to greater disclosure, for obvious short-term cynical political reasons and if we had something with the status of an election promise and that would make it a little bit easier to enact some of those reforms. So that was the reason why it was quite detailed. (Interview, 2020: 6)

The Charter of Budget Honesty's Shortcomings

The problem Tanner identified with the Charter for Budget Honesty (the Charter) was the aggregated nature of the figures in reports that it prescribed. Long-term spending pressures were not disaggregated by program. He felt that five years was probably too long between IGRs. He also felt that the Charter failed to acknowledge emerging trends and should be taking account of longer-term environmental and social costs and benefits, which could be done by integrated triple bottom line reporting. This should be included in the IGR, which could be published every three years (ALP, 2006: 10).

In the 2006 policy he argued that given the increased emphasis on demographic issues, the Charter was in need of a revamp. This included paying more attention to demographic pressures in costing new policies. While many government programs might be affordable at the time of costing, some could grow steeply beyond the forward estimates (ALP, 2006: 10). Additionally, he intended to mandate reporting timeframes for the monthly release of the financial statements and for the MYEFO, which could require amendments to the Charter (ALP, 2006: 7). Had all these shortcomings been addressed by legislation, it would have meant making at least six amendments to the Charter.

THE OPERATION SUNLIGHT POLICY

The development of OS took Tanner, then Minister for Finance, over three years. The first step was to turn to experts; Tanner released his first discussion paper to a group of twenty experts to give input on 16 October 2005 (2005b: 1-18). Of it the ABC reported:

Mr Tanner has told Channel Ten that Labor is committed to greater transparency and the first step will be talking to experts. The first stage is to seek the input of 20 leading experts on the Budget from across the country – people like Des Moore, Ross Gittins, Saul Eslake. People who are commentators, none of whom have got any particular connection with the Labor Party. (ABC News, 2005: 9.28am)

Of the twenty experts originally identified by Tanner, fourteen provided input in their private capacity (ALP, 2006: 2). It was probably through the input of these experts that some of the international material made it into OS, because Tanner's focus was primarily on the domestic implications of the changes he was recommending.

The 2006 Policy

In April 2006 Tanner released the OS policy. The policy was said to include 'reforms [to] improve the quality, transparency and consistency of Budget Reporting' (ALP, 2006: 2). There were twenty-two recommendations included in five strands: (1) Tightening the outcomes and outputs framework; (2) Changing Budget Papers to improve their readability and usefulness; (3) Improving the transparency of estimates; (4) Expanding the reach of Budget reporting; and (5) Improving intergenerational reporting (2006: 2-3).

Senator Andrew Murray was one of the experts consulted by Tanner on the 2005 discussion paper. This was a prelude to his review of the policy promised before the 2007 election and carried out in the first half of 2008 (Australian Government, 2008: 2). He, too, consulted various experts, including the then Auditor-General Ian McPhee, his predecessor Pat Barrett, Professors Allan Barton and John Wanna and Dr Mark Burton (Murray, 2008: 3).

Senator Murray's Review of Operation Sunlight

Senator Murray undertook a comprehensive review of OS, commencing on 24 March 2008 and finishing on 26 June 2008. Of this review, Tanner said:

I thought that [it] was a really useful thing to do, because it was a kind of insurance policy against the potential bureaucratic kind of, bureaucratic and political backsliding...
(Interview, 2020: 6)

In December 2008, Tanner released his response to Murray's Review of OS, which was also the final version of OS (Australian Government, 2008: 1–18). Senator Murray's review was so wide-ranging that it went beyond the scope of OS (senior official 1 Interview, 2022: 6). Some of his recommendations would have been very resource-intensive (e.g., recommendation 11, that the Government include sunset clauses in all future standing appropriations); recommendation 37 (to establish a public sector regulator focused on financial administration and management matters with strong and comprehensive enforcement powers (2008: xii, xv)), and others were clearly beyond the scope of OS (e.g., recommendation 19, which called for

enhanced parliamentary scrutiny of expenditure involving responses to emergencies, such as war (2008: xiii).

But according to Youngberry, his recommendations were given respectful consideration.

I think all of his recommendations went through a considered process. My view was it was a fairly objective process, there were some sort of political considerations that were part of that but generally I would say that it was a fairly bureaucratic approach to the reforms about what's possible, what's a reasonable use of resources in the Department of Finance, as well as other agencies. (Interview, 2022: 4)

All those who made comment on Murray's involvement in OS viewed it positively (Baker Interview, 2020: 3; Youngberry Interview, 2022: 3–4; Campbell Interview, 2022: 16; senior official 1 Interview, 2022: 6). Murray, in an address titled 'Budgets and Finance: Sunlight and the Dark Arts', said that of his forty-five recommendations, twenty-one had been rejected, ten had been implemented and the rest were still in play (Papers on Parliament No. 56, July 2011).

The 2008 Policy

During his time as Minister for Finance, Tanner had already started to implement and refine OS himself. This included implementing the recommendations that required action to get underway quickly (e.g., recognising the GST as a Commonwealth tax and associated payments to the states and territories as a grant expense) (Australian Government, 2008: 2). Certain refinements were also made (e.g., publishing information on the components of the Contingency Reserve was inconsistent with the purpose of the Reserve) (2008: 14).

The government added eight more measures (with one measure containing three recommendations) from the review of the 2006 OS policy by then Senator Murray. Of these eight new measures, four were added in a new sixth strand, Improving the financial framework, and one new measure was added to each other strand except for strand 5. This meant that the final OS policy contained thirty measures/recommendations (Australian Government, 2008: 1–18).

Some of these measures (the word 'measures' shall hereafter include 'recommendations') were more important than others. For the purposes of the discussion of the measures in terms of the framework, I have classified nine measures as minor (this included two recommendations from measure 2.5), either because they called for a review or an investigation rather than definitive action, involved consolidation or issuing of advice, or were duplicative or vague. While a

measure being subject to a review could indicate that it was particularly complex, it was difficult to test the success of the measure; if it was too easy to assign a positive outcome based on actions such as completing a review or implementing a duplicative measure regardless of their actual impact. Therefore, those measures have been excluded from the analysis and only performance against the major measures is used to assess the outcome of the six strands of measures against McConnell’s success framework.

Each strand of measures as it appeared in the final OS policy was set out at the beginning of the relevant programme perspective that considered whether it was successfully implemented.

WAS OPERATION SUNLIGHT SUCCESSFUL? THE PROCESS

The first consultation in 2005 by Tanner was thorough and the initial policy, when announced in 2006, attracted no major controversy. This was agreed by both Nick Minchin and Andrew Robb. Minchin, Liberal Minister for Finance 2001 to 2007 said:

But it wasn’t big on my radar, I had plenty of other things to worry about than an opposition initiative of that kind. Certainly, I don’t recall being pressed to you know take it up from a government point of view. (Interview, 2021: 3)

Robb, Liberal Party Shadow Minister for Finance from March 2010 to September 2013, towards the end of Tanner’s reforms and during the next parliamentary term, commented ‘Operation Sunlight was something I was not familiar with’ (Interview, 2021: 1).

The lack of awareness of OS by the opposition meant that its reforms were not opposed publicly and therefore did not attract public criticism. This fed into Wanna’s criticism of OS, that the recommendations more likely to be publicly controversial were not implemented. The decision to appoint Senator Murray was well received and Murray’s review was consultative and was undertaken by a parliamentary expert in the field.

Table 6.1. The Process – All Six Strands of Operation Sunlight

Process Criteria	Description of the Process	Result
Preserving goals and policy instruments	The goal of the OS policy was to enhance transparency. This was achieved via three major papers: a discussion paper, a policy paper and a review paper by parliamentary expert, Senator Murray, which included further consultation	Resilient Success
Securing Legitimacy	The 2006 policy paper was endorsed at the 2007 federal election. This led to the publication of an official Australian Government policy paper Operation Sunlight: Enhancing Government	Resilient Success

Process Criteria	Description of the Process	Result
	Transparency in late 2008. Both secured legitimacy for the policy	
Building a sustainable coalition	By consulting so many interests and publishing his policy paper early, Tanner was able to build a sustainable coalition, including in the Finance and among budget experts, the public service and in the senior ranks of the Labor Party. There was little opposition to the policy	Resilient Success
Attracting support for process	Support was attracted to the OS process by first consulting with twenty budget experts and then releasing the policy well in advance of the 2007 election and then by having Senator Murray, a parliamentary expert, do another review	Resilient Success
Overall	The Process	Resilient Success

Therefore, the policy preserved the goals and policy instruments of the government. Following the result of the 2007 election, the publication of OS in December 2008, after the Murray Review, secured the policy’s legitimacy. The policy built a sustainable coalition of the Finance department, close budget watchers, the public service and senior members of the Labor Party. Further, with this coalition behind it and with little opposition, it attracted support for the process. It was an example of alliance-building through deliberation with the public, particularly with expert members of the public, and use of evidence. The degree of politicisation and the degree of urgency were low. The secret motivation of Tanner to keep his colleagues from becoming resistant to disclosure was consistent with the published objective of promoting budget transparency. I judge with a high degree of confidence all six strands from a process perspective as resilient successes (see Table 6.1 above).

WAS OPERATION SUNLIGHT SUCCESSFUL? THE PROGRAMME

Introduction

The implementation of the OS initiatives occurred overwhelmingly between the election of the Rudd Labor Government in late 2007 and Tanner’s retirement from the parliament at the 2010 election. Baker – Chief of Staff to Tanner and later to Wong, who succeeded Tanner as Minister for Finance – said, ‘We basically put to bed what we wanted to do during Lindsay’s time’ (Baker Interview, 2021: 1).

Strand 1 – Tightening the Outcomes and Outputs Framework

Table 6.2. Strand 1 – Tightening the Outcomes and Outputs Framework

Strand	Measure	Status
1.1	Actively vet outcomes to ensure cross-government consistency. Results will be described by target for the current year and forward estimates, the expected outcome for the previous year and the actual result for the previous year. Quantity, timeliness, and cost measures will be developed and tracked over time. Outcomes will be as detailed and meaningful as possible.	Major
1.2	Instigate a systematic program of evaluation of results against targets. This will be done by the Department of Finance and Deregulation and be subject to performance audit by the Australian National Audit Office.	Major
1.3	Develop more detailed and binding descriptions of the content of appropriations in the Portfolio Budget Statements (PBS). This would help strengthen the role of parliament under sections 81 and 83 of the Constitution in scrutinising and approving appropriations.	Major
1.4	Include in the Budget Papers (BPs) a review and report back on the performance of funding allocations and the previous year's budget including whether savings have been met.	Major
1.5	Additional initiatives to be undertaken as recommended in the Murray Review include: Individual Senior Executive Service employees' performance agreements have regard to the achievement of relevant outcomes, outputs and key performance indicators. Finance will include this advice in future guidance to agencies on the outcomes framework.	Major

OS consisted of thirty measures divided into six strands. For the programme perspective I analysed each strand separately, first setting out the measures it contained, then reviewing them to reach a conclusion about the overall success of each strand. This involved taking account of whether the measures were major or minor and whether each major measure was fully implemented. The strand 1 measures are set out in Table 6.2 above.

The first major measure involved Finance vetting the outcomes and outputs to ensure cross-government consistency. An inter-departmental committee was established to undertake this work. David Tune, the Finance Secretary, chaired this committee and Andrew Podger was a member of an advisory committee. Both felt that the outcomes and outputs framework was improved as a result (Campbell, Estimates Hansard, 2009b: F&PA 125–126; Sherry, Estimates Hansard, 2009: F&PA 79; Podger Interview, 2021: 7–8; Tune Interview, 2022: 6; Campbell Interview, 2022: 18; Youngberry, undated: 5). According to Baker:

I think that Finance did a good job looking at what the previous outcomes statements were and basically crunching and questioning those that meant nothing or were so high level that you could not tell what was going on. (Interview, 2021: 3)

Even the opposition recognised the improvement. At interview, Minchin – Liberal Leader of the Opposition in the Senate from 2007 to 2010 – observed that, ‘Tanner having done it from opposition was bound to implement it. I think it was an improvement’ (Interview, 2021: 3). This strengthened emphasis on outcomes was acknowledged by Mackay (2011: 32).

The government made headway on major measures 1.2, 1.3 and 1.4. It introduced improved reporting arrangements in the 2008–09 PBSs, including mandating details of key performance indicators and reporting on measurable targets. The government further improved on these arrangements, introducing program reporting from the 2009–10 Budget, requiring agencies to set targets for their results and performance for the budget and forward years. Finance would provide guidance to agencies to assist in improving the quality of reporting (Australian Government, 2008: 5; Campbell Interview, 2022: 18; Youngberry, undated: 6). This was a substantial advance and implemented most of measure 1.2. However, it was acknowledged that the ANAO settled its own audit schedule, so that part of the measure could not be implemented (Australian Government, 2008: 5).

The government introduced the Agency Resource Statement (ARS) in the 2008–09 PBS to provide a more complete picture of the resources available to an agency (Tune, Estimates Hansard, 2009: F&PA 70). Outcomes of the funding used would then be reported in annual reports from 2008–09 and would be an ongoing feature of these agency publications (Australian Government, 2008: 6; Tune, Estimates Hansard, 2009: F&PA 70). This information was further supplemented when the government introduced program reporting in the PBS from the 2009–10 Budget (Tune, Estimates Hansard, 2009: F&PA 70). This included financial data for the prior year, budget year and forward years to better report on an agency’s financial performance (Australian Government, 2008: 6; Tune, Estimates Hansard, 2009: F&PA 70). In this way, measures 1.3 and 1.4 were implemented (Youngberry Interview, 2022: 6).

Table 6.3. The Programme – Tightening the Outcomes and Outputs Framework

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Major measures 1.1–1.4: These four measures were implemented despite minor variations in line with their objectives Major measure 1.5: This measure was not implemented as Finance ran out of time	Resilient Success Marginal Success
Achieving desired outcomes	Major measures 1.1–1.4: These measures achieved their desired outcome, which was to increase transparency Major measure 1.5: This measure was not implemented	Resilient Success Marginal Success
Benefitting target group(s)	Major measures 1.1–1.4: These measures benefitted Finance, the Public Service, budget experts and supporters of transparency Major measure 1.5: This measure was not implemented	Resilient Success Marginal Success
Satisfying criteria highly valued in the policy domain	Major measures 1.1–1.4: These measures advanced transparency, which was a policy highly valued in the policy domain Major measure 1.5: This measure was not implemented	Resilient Success Marginal Success
Attracting support for the programme	Major measures 1.1–1.4: The successful implementation of these measures attracted support for the programme Major measure 1.5: This measure was not implemented	Resilient Success Marginal Success
Overall	The Programme	Resilient Success

The government followed on from these strands, introducing programs from the 2009–10 Budget requiring agencies to set targets for their results and performance for the budget and forward years (Tune, Estimates Hansard, 2009: F&PA 70; Campbell Interview, 2022: 7). The final follow-on occurred when the government introduced program reporting in the PBS from the 2009–10 Budget (Tune, Estimates Hansard, 2009: F&PA 70).

Richard Webb, of the Budget Review section of the Parliamentary Library, noted the significance of these measures in the 2009–10 Index:

Perhaps the most praiseworthy change is the presentation of information at the program level in the Portfolio Budget Statements . (2009: 1)

In response to major measure 1.5 from Murray’s Report, Finance did not include the advice in future guidance to agencies on the outcomes and outputs framework, so this recommendation was not implemented (Campbell, Estimates Hansard, 2009b: F&PA 126; Campbell Interview, 2022: 7).

As seen in the earlier quotes, there was no public opposition to the implementation of strand 1 policies. The one part that was contested was the audit by the ANAO of the results against targets. This was a small setback but demonstrated a misunderstanding of ANAO’s mode of operation. That oversight role was instead taken on by Finance. Evidence as an alliance-building solution was used to progress the measures, as they were low risk. Additionally, measure 1.5 was not implemented as Finance ran out of time, with other major priorities taking precedence (Campbell Interview, 2022: 7); the reasons for this are discussed in more detail later. Therefore, it was a marginal success from a programme perspective. The other four measures were resilient successes, so overall (see Table 6.3 above) I judged with a high degree of confidence the programme perspective as a resilient success.

The measures for strand 2 are set out in Table 6.4 below. Major measure 2.1 aimed to remodel BP No. 1. The government introduced additional information in Statement 6 of BP No. 1 in the 2008–09 Budget (Australian Government, 2008: 8; Youngberry, undated: 10). It became apparent early in the Labor Government’s term that BP No. 1 was the preserve of the Treasury and Tanner’s influence over it was very limited (Campbell Interview, 2022: 7). So, at best, this recommendation was partially implemented.

Major measure 2.2 was to list programmes in the BPs that sat under sub-functions, including estimates. The program information would be cross-referenced to the PBS. The government introduced program reporting in the 2009–10 Budget in the PBS. This resulted in improved cross-referencing between sub-functions reporting in Statement 6 of BP No. 1 and the PBS (Campbell Interview, 2022: 8).

Strand 2 – Changing Budget Papers to Improve Their Readability and Usefulness

Table 6.4. Strand 2 – Changing Budget Papers to Improve their Readability and Usefulness

Strand	Measure	Status
2.1	Remodel BP No. 1 to focus information that helps to assess the merits of government spending and tax levels. This would include information on the distribution of welfare, health and education benefits between income groups, and the taxes paid by such groups. Further advice will be sought including making Statements 3 and 4 a separate Budget Paper.	Major
2.2	List programs in the BPs under sub-functions including forward estimates. The program information would be cross-referenced to the PBS. Individual PBS to contain a ‘contra’ reference back to the BPs.	Major
2.3	Make Government Financial Statistics the standard in the BPs. Australian Accounting Standard material would be provided in an Appendix with additional schedules.	Major

Strand	Measure	Status
2.4	Count the GST as a Commonwealth tax.	Major
2.5	<p>Additional initiatives to be undertaken as recommended by the Murray Review include:</p> <ul style="list-style-type: none"> • The Government will review the administered/departmental distinction to improve transparency and ensure consistency in budgeting and reporting. The clarification will complement improvements in the disclosure of appropriations that have been included in agency PBS. • The Government has consolidated parts 1, 2 and 3 of the Final Budget Costing to provide one statement which includes Goods and Services Tax (GST) and was prepared in accordance with Australian Accounting Standard whole of Government and General Government Sector Financial Reports (AASB) 1049. Future whole-of- government statements will also be prepared on this basis. • Finance will investigate the feasibility of including ministerial remuneration in the Consolidated Fund Statements (or in another public report) and will provide further advice to Government on this issue. 	<p>Minor</p> <p>Major</p> <p>Minor</p>

The implementation of a single set of financial statements for the 2009–10 Budget using the (AASB 1049) met the commitment to implement major measure 2.3 (Campbell, Estimates Hansard, 2009b: F&PA 126; Campbell Interview, 2022: 8).

Every one of the interviewees except Costello agreed that the GST was a Commonwealth tax (Costello Interview, 2021: 5–6). Their attitude was summed up by a senior official 1, who said, ‘The GST was definitely a Commonwealth tax without a doubt’ (Interview, 2022: 7). Thus, major measure 2.4 was implemented (Tune, Estimates Hansard, 2009: 70; Campbell, Estimates Hansard, 2009a: F&PA 79). By the government consolidating parts 1, 2 and 3 of the Final Budget Outcome Report to provide one statement which included GST and was prepared in accordance with AASB 1049, major measure 2.5 was implemented (Watt, Estimates Hansard, 2009a: F&PA 84; Campbell Interview, 2022: 9; Youngberry, undated: 14).

The programme perspective for four measures (2.2, 2.3, 2.4 and 2.5) was relatively straightforward, not encountering any substantial resistance. Measures 2.3 and 2.5 were progressed by deliberation. The level of politicisation of all these measures was low and they proceeded through alliance-building. They were resilient successes.

Table 6.5. The Programme – Changing Budget Papers to Improve their Readability and Usefulness

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Major measures 2.2, 2.3, 2.4 & 2.5 – These measures were largely implemented in line with their objectives Major measure 2.1 – This measure was only partially implemented as Tanner and Finance did not get cooperation from Treasury to remodel PB No 1 as intended	Resilient Success Conflicted Success
Achieving desired outcomes	Major measures 2.2, 2.3, 2.4 & 2.5 – These measures achieved their desired outcomes Major measure 2.1 – This measure achieved its desired outcome to a small extent but otherwise was thwarted by Treasury	Resilient Success Conflicted Success
Benefitting target group(s)	Major measures 2.2, 2.3, 2.4 & 2.5 – These measures benefited Finance, public service, budget experts and supporters of transparency Major measure 2.1 – This measure brought limited benefits to the groups targeted above, because extensive change was thwarted by Treasury	Resilient Success Conflicted Success
Satisfying criteria highly valued in the policy domain	Major measures 2.2, 2.3, 2.4 & 2.5 – These measures implemented transparency, which was highly valued Major measure 2.1 – This measure was only partially achieved, which brought only limited transparency	Resilient Success Conflicted Success
Attracting support for the pro	Major measures 2.2, 2.3, 2.4 & 2.5 – The success of these measures would have attracted support to the programme Major measure 2.1 – The thwarting of this measure by Treasury, would likely have attracted very limited support, if any, for the programme	Resilient Success Marginal Success
Overall	The Programme	Resilient Success

The only contested measure was 2.4, the GST being classified as a Commonwealth tax, which was opposed by Costello. Normally the contesting of a measure by someone as senior as Costello would make the implementation a conflicted success. But the overwhelming support for the change, including from the Liberal/National Parties when they returned to government in 2013, allowed it to be classified as a resilient success. It was based on evidence. There was some politicisation of this measure, but it was at a low level.

The outcome of measure 2.1 is disputed. While Tanner and Baker thought the Budget Papers were more readable, not all the interviewees agreed (Tanner Interview, 2020: 6; Baker Interview, 2020: 4). Youngberry’s answer to that question was ‘No’. (Interview, 2022: 5), while a senior official 1 said, ‘Maybe. The Budget Papers have become less and less readable over time’ (Interview, 2022: 7). Other interviewees expressed mixed views (Oster Interview, 2022: 6; Campbell Interview, 2022: 8). From a programme point of view, it would be a conflicted success, as the measure was also successfully contested by Treasury. The attempted deliberation was only partly successful. Overall (see Table 6.5 above), judgement with a high degree of confidence was used to classify the programme frame for strand 2 as a resilient success.

Strand 3 – Improving the Transparency of Estimates

Table 6.6. Strand 3 – Improving the Transparency of Estimates

Strand	Measure	Status
3.1	Require the Treasury and Finance to publish material changes in revenue or expenses on their web sites. Consolidated and updated fiscal and cash balances will be produced and published on both the Treasury and Finance web sites every three months.	Major
3.2	Mandate regular publication dates for key economic documents such as the Monthly Financial Statement.	Major
3.3	Additional initiatives to be undertaken as recommended in the Murray Review include: The Government is considering proposals to put to the Senate to clarify the allocation of items between the Appropriation Bills.	Minor

The requirement for Treasury in major measure 3.1 to publish on its website material changes in revenue has been disputed. Youngberry, when asked about the Treasury publication, stated:

Not to my knowledge. So, Treasury has always been very protective of revenue collections and changes to the estimates, they tend to only release them when there is a formal budget update, such as MYEFO or the budget and PEFO and the like. (Interview, 2022: 5)

This was another example of bureaucratic resistance that thwarted a measure progressing (Campbell Budget Estimates, 2009a: F&PA 80). With only deliberation being utilised and not executive authority, Treasury had the power to block changes to the status quo.

Finance published the monthly statements on its website, which was significantly improved (Campbell Interview, 2022: 9; Baker Interview, 2020: 4). Thus, the information was more easily available. However, this did not change the existing status quo as far as information that was publicly available was concerned, so it fell well short of implementing the measure.

In relation to consolidated and updated fiscal and cash balances being produced and published on Treasury and Finance websites every three months, Tanner was talked out of this change by Finance. This was another example of bureaucratic opposition to a measure. The existing arrangements for publication at the time of the budget, MYEFO and the FBOR after the completion of the financial year remained (Campbell Interview, 2022: 9). Thus, measure 3.1 was not implemented.

Major measure 3.2 was the mandating of regular publication dates for key economic documents, such as the Monthly Financial Statement. This was not implemented (Campbell, Estimates Hansard, 2009a: F&PA 80). Tanner seemed to have had a change of heart, stating at interview:

And we did publish the monthly updates on revenue and expenditure and stuff like that. When they are monthly that hardly matters does it... I think at the end of the day one of two things are going to apply with the MYEFO, either it comes out when the Treasurer decides or there is actual legislation governing the timing which strikes me as a bit of overkill. (Interview, 2020: 9)

On the Monthly Financial Statements, there was no discernible pattern to the timing of their release. Both the July and August 2009 statements were published on 16 October 2009 and the July and August 2010 statements, with an election in August, were published on 29 October 2010 (Campbell, Estimates Hansard, 2009a: F&PA 81; Commonwealth Monthly Financial Statements – previous years, 2021). Tanner had complained about the financial statements for July and August 2005 being published on 30 September 2005. The other Monthly Financial Statements were not published monthly in 2009–10, when Tanner was in charge, as he claimed (Commonwealth Monthly Financial Statements – previous years, 2021). As for the MYEFO, Tanner put in place administrative arrangements to have it published in November each year. This held for four years (2008–2011), but without legislation there was nothing to restrain Treasurer Swan bringing its publication forward to October in 2012.

In the case of the mandating publication dates, Tanner used administrative means to have the MYEFO published in November but the Monthly Financial Statements, which were under his control, were not published monthly. Much more was expected. When he left the Ministry, the irregular publication timeframe quickly resumed. He did not mandate the changes strongly enough by amending the Charter.

Table 6.7. The Programme – Improving the Transparency of Estimates

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Major measures 3.1 – 3.2: Any implementation of these measures was not in line with objectives	Marginal Success
Achieving desired outcomes	Major measures 3.1 – 3.2: These measures did not achieve their desired outcomes	Marginal Success
Benefitting target group(s)	Major measures 3.1 – 3.2: The targeted groups of the public service, media and experienced budget watchers would have benefitted from the improved Finance website but generally they did not benefit in the way that had been intended	Marginal Success
Satisfying criteria highly valued in the policy domain	Major measures 3.1 – 3.2: The implementation of these measures did not satisfy transparency, which criteria was valued in the policy domain	Marginal Success
Attracting support for the programme	Major measures 3.1 – 3.2: These measures would not have attracted support for the programme	Marginal Success
Overall	The Programme	Marginal Success

From the programme perspective, measures 3.1 and 3.2 were both marginal successes, being disputed by Treasury and/or Finance. Overall (see Table 6.7 above), the programme perspective was judged with a high degree of confidence as a marginal success. Tanner relied on deliberation, when executive authority in the form of legislation was required.

Major measure 4.3 (see table 6.8 below) was not fully implemented. Instead of having an independent and up-front audit and assessment of existing tax concessions, the government had Treasury and other relevant agencies review all tax expenditures (Campbell Interview, 2022: 11). Major measure 4.4 had the Treasury indicate in its response to an ANAO performance audit report, ‘Preparation of the Tax Expenditure Statement’, that it agreed with the bulk of ANAO’s recommendations with some qualifications (ANAO, 2008: 21–23). This only partially met the terms of the measure (Australian Government, 2008: 13). The ANAO also commented unfavourably on Treasury’s tax expenditure work in a later report (ANAO, 2013: 15–18).

Strand 4 – Expanding the Reach of Budget Reporting

Table 6.8. Strand 4 – Expanding the Reach of Budget Reporting

Strand	Measure	Status
4.1	On special accounts – Require the Minister for Finance no later than 31 August each year to table a consolidated register of special accounts. This would detail the relevant statutory provisions, date of establishment/duration, purpose, and amount expended at the close of the financial year. This is consistent with amendments already proposed to the Financial framework Legislation Amendment Bill (No. 2) 2005.	Minor
4.2	Consistent with the above, establish a register of standing appropriations.	Minor
4.3	Require an independent up-front audit and assessment of existing (tax) concessions.	Major
4.4	Require more detailed specification of what is to be achieved from tax expenditures, set in place processes for their periodic review and notionally allocate such expenditures to functions and sub-functions to facilitate comparisons with other expenditure.	Major
4.5	On the Contingency Reserve – Require a reconciliation table by sub-function for changes across the forward estimates. This would be produced in the budget and at Mid-Year Economic and Fiscal Outlook.	Major
4.6	Additional initiatives to be undertaken as recommended in the Murray Review include: The Government through the Minister for Finance, will issue public advice in the BPs and on its website by the 2009–10 Budget to further clarify the nature of the Advance to the Finance Minister (AFM) and the Contingency Reserve. Additional information on the AFM will be provided to the parliament for the 2008–09 Budget year.	Minor

The government decided not to implement major measure 4.5 dealing with the Contingency Reserve, considering that publishing information on the components of the Contingency Reserve was inconsistent with the purpose of the reserve (Campbell, Estimates Hansard, 2009a: F&PA: 84). The failure to implement measure 4.5 was due to the intervention of Finance and Tanner’s realisation of the political realities – the loss of a political advantage – of doing so (Campbell Interview, 2022: 9).

The programme perspective was different for some measures. Measure 4.3 was not fully implemented, as the review of tax expenditures was not independent and up-front; it was more a gradual review of tax expenditures by Treasury, assisted where required by other agencies. This reflected more bureaucratic resistance by Treasury. This was a conflicted success initially but later verged on a resilient success, as the review was considered a considerable achievement. It laid the groundwork for the Business Tax Working Group of 2012 to examine whether some tax expenditures could be traded off for a cut in the corporate tax rate (Swan, 2014: 323–325).

Table 6.9. The Programme – Expanding the Reach of Budget Reporting

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	<p>Major measures 4.3 & 4.4: The implementation of these measures was not in line with objectives, because the tax expenditures review was not independent and up-front and a detailed review of tax expenditures to allow them to be compared with outlays expenditure did not take place</p> <p>Major measure 4.5: The implementation of the changes to the Contingency Reserve did not take place because it was inconsistent with the purposes of the reserve, so it was not in line with the objectives of the measure.</p>	<p>Conflicted Success</p> <p>Marginal Success</p>
Achieving desired outcomes	<p>Major measures 4.3 & 4.4: The implementation of these two measures was only partially in line with desired outcomes, because the measures were not implemented as originally intended</p> <p>Major measure 4.5: This measure did not achieve any of its desired outcomes</p>	<p>Conflicted Success</p> <p>Marginal Success</p>
Benefitting target group(s)	<p>Major measures 4.3 & 4.4: Groups, such as federal politicians, public servants, media and experienced budget watchers concerned about tax expenditure benefitted to an extent but not as much as originally expected</p> <p>Major measure 4.5: Those interested in the Contingency Reserve, as outlined above did not benefit from the non-implementation of this measure</p>	<p>Conflicted Success</p> <p>Marginal Success</p>
Satisfying criteria highly valued in the policy domain	<p>Major measures 4.3 & 4.4: These measures were partially implemented to that extent they gave a little more transparency but were not valued in the policy domain as much as the originally formulated measures</p> <p>Major measure 4.5: The non-implementation of this measure wasn't valued in the policy domain</p>	<p>Conflicted Success</p> <p>Marginal Success</p>
Attracting support for the programme	<p>Major measures 4.3 & 4.4: The only partial implementation of the measures, more slowly than originally anticipated would have attracted only minor or no support to the programme</p> <p>Major measure 4.5: The non-implementation of this measure would not have attracted support for the programme</p>	<p>Marginal Success</p> <p>Marginal Success</p>
Overall	The Programme	Conflicted Success

Similarly, measure 4.4 was not implemented as originally intended, in another example of bureaucratic resistance by Treasury. Instead, it relied on an Auditor-General's report on tax expenditures and Treasury's generally positive response to that review (Murray, 2008: 107–109; Australian Government, 2008: 13). This fell somewhat short of the original policy's aims. It was a conflicted success, as Treasury was not willing to implement the original policy or the Auditor-

General’s recommendations in full. Additionally, a later report of the ANAO was critical of the Treasury’s handling of tax expenditures (ANAO, 2013: 15–18).

The government decided not to implement measure 4.5. As such it is a marginal success, as it was strongly contested by Finance (Campbell Interview, 2022: 4–5). This was more bureaucratic resistance. Therefore, measures 4.3 and 4.4 were conflicted successes and 4.5 was a marginal success. Tanner used alliance-building through deliberation to argue his case, but he required executive authority, which he was unwilling or unable to bring to bear. Overall (see Table 6.9 above), judgement, with a high degree of confidence, has been used to classify the programme perspective for strand 4 as a conflicted success.

Strand 5 – Improving Intergenerational Reporting

Table 6.10. Strand 5 – Improving Intergenerational Reporting

Strand	Measure	Status
5.1	Improve the coordination of the Commonwealth long-term modelling capacity to reduce long-term risks to the budget.	Major
5.2	Require all expenditure resources at risk of long-term growth to be subject to mandatory assessment at the time a proposal is considered.	Major
5.3	Make it mandatory that all new programs subject to significant demographic risk be assessed and reported over a forty year timeframe consistent with the Intergenerational Report.	Minor
5.4	Extend the forward estimates period to six years for programmes likely to be subject to demographic pressures to make it easier to identify emerging cost pressures earlier.	Major
5.5	Investigate the utility of a whole-of-government triple bottom line (economic, environmental and social) chapter in the Intergenerational Report.	Minor
5.6	Revitalise the Charter including by legislating to allow the government or opposition to request the Secretaries of the Departments of Treasury and Finance to prepare a costing of any policies within 12 months of the last day for issue of the writs for a general election to the end of the caretaker period. Agreed costing would then be publicly released.	Major
5.7	Have the Intergenerational Report produced every three years with greater disaggregation at the program level.	Major

The government addressed major measure 5.1, providing funding to Finance to enhance expenditure modelling capabilities (Campbell Interview, 2022: 12). This modelling capability was eventually implemented but it took longer than anticipated (Campbell Interview, 2022: 12).

Major measure 5.2 was not taken forward, as the government already reported on programs that had longer-term financial implications beyond the forward estimates period in the BPs and

undertook long-term modelling for agencies with large expenditures like Defence and Health (Campbell Interview, 2022: 11, 15).

There was a watering down of major measure 5.4. Instead of providing six years of forward estimates for programmes likely to be subject to demographic pressures, the government reported on programs that had longer-term financial implications beyond the forward estimates period in the BPs, a process that was already in place (Campbell Interview, 2022: 16).

Major measure 5.6 – to revitalise the Charter by legislating amendments to it – was not implemented at all. It was still being worked on according to a work plan produced sometime in 2009:

A review of the Charter of Budget Honesty is underway. Government to consider options later in the year. (Youngberry, undated: 23)

The best explanation for the non-implementation of this measure was the intervention of the GFC, the crowded policy and legislative agenda – including work on education, health, climate change and taxation – and the possibility of an early election (Swan, 2014: 173–202). Tanner also faced the difficulty that Swan was not as committed to OS as he was. Wanna said, ‘I don’t think Treasurer Swan was as committed to the agenda as Tanner was’ (Interview, 2020: 13). The public servants kept on working on it but could not get any traction from the government. It was noted that the Charter was Treasury legislation (senior official 1 Interview, 2022: 6). The government’s lack of control of the Senate was put forward as another possible reason for this lack of traction (senior official 1 Interview, 2022: 6). Any changes to the Charter would most likely have been contested, so the legislative environment was not favourable. Additionally, while the PBO idea, had been ruled out by Prime Minister Rudd, Tanner and Baker still liked the concept and were working on how it could be introduced (Baker Interview, 2020: 7; Campbell Interview, 2022: 3–4). Tanner said:

The Charter issue ultimately got deeply embroiled in the long-standing discussion that ultimately led to the creation of the Parliamentary Budget Office... it was one of those things that ended up being kicked around quite a lot and it certainly did not die but it took longer to come to fruition. (Interview, 2020: 8)

Table 6.11. The Programme – Improving Intergenerational Reporting

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	<p>Major measures 5.1 & 5.7 (short/medium term): Implementation objectives broadly achieved, with new long-term modelling capacity introduced and the IGR released in 2010</p> <p>Major measure 5.4: This measure was not implemented as specified but another lesser alternative was implemented</p> <p>Major measures 5.2, 5.6 (short/long term) & 5.7 (long term): None of these measures was implemented with the next IGR (measure 5.7) not released until 2015</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Achieving desired outcomes	<p>Major measures 5.1 & 5.7 (short/medium term): The desired outcomes were achieved for the long-term modelling capacity and the 2010 IGR</p> <p>Major measure 5.4: The desired outcome was not achieved but a lesser outcome was achieved</p> <p>Major measures 5.2 & 5.6 (short/long) 5.7 (long term): As these measures were not implemented the desired outcomes were not achieved</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Benefitting target group(s)	<p>Major measures 5.1 & 5.7 (short/medium term): Finance, public servants and some politicians benefitted as the target group for 5.1; politicians, public servants, media, experienced budget watchers, interested members of the community benefitted from the earlier IGR in 2010</p> <p>Major measure 5.4: Finance, the Finance Minister and a limited group interested in the costing of large long-term projects benefitted but not as much as originally anticipated</p> <p>Major measures 5.2 & 5.6 (short/long term) and 5.7 (long term): The non-implementation of these measures meant that target groups did not benefit</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Satisfying criteria highly valued in the policy domain	<p>Major measures 5.1 & 5.7 (short/medium term): These two measures satisfied a highly valued policy domain as they promoted transparency</p> <p>Major measure 5.4: This measure promoted transparency but to a lesser extent than originally anticipated</p> <p>Major measures 5.2, 5.6 (short/long term) & 5.7 (long term): The non-implementation of these measures meant they did not promote transparency</p>	<p>Resilient Success</p> <p>Conflicted Success</p> <p>Marginal Success</p>
Attracting support for the programme	<p>Major measures 5.1 & 5.7 (short/medium term): These measures with their successful implementations would have attracted support for the programme</p> <p>Major measure 5.4: The lesser substitute used to partially implement this measure only would have attracted minor support for the programme</p> <p>Major measures 5.2, 5.6 (short/long term) & 5.7 (long term): The non-implementation of these measures did not attract support for the programme</p>	<p>Resilient Success</p> <p>Marginal Success</p> <p>Marginal Success</p>
Overall	The Programme	Marginal Success

The imbalance between the opposition and the government in the costing of election commitments remained largely unchanged (Colebatch, 2010: 11). But \$0.05 million funding was provided to the Parliamentary Library in the 2010–11 Budget to assist the opposition and minor parties to cost their policies in the lead-up to the 2010 election (Adams & Trood, 2011: 7). This was a weak alternative to the original policy and it was left to the next parliament of 2010–2013 to completely address this imbalance.

Major measure 5.7 was met in 2010, when the IGR was released by Swan in February, but this measure was not locked in by legislation, so the next IGR was not released until 2015 (Tune, Estimates Hansard, 2009: F&PA 70). While the measure was met in the short to medium term, it was not met in the long term.

From a programme perspective, measures 5.1 and 5.7 were resiliently successful. Measure 5.1 was successful in having funds allocated, and eventually enhancing the modelling capacity was achieved. Measure 5.7 was immediately achieved in 2010, but because it was not locked in through legislation it was not sustained. So, in the short term it was a resilient success but in the long term it was a marginal success. Measures 5.2 and 5.4 vary from a clear failure to implement, to an alternative part-implementation in a manner that did not achieve the result originally intended. The government encountered bureaucratic resistance from Finance. Again, Tanner went down the alliance-building route and accepted a less robust alternative. Overall (see Table 6.11 above), judgement, with a medium degree of confidence, has been used to classify the programme frame for strand 5 as a marginal success

Strand 6 – Improving the Financial Framework

Major measure 6.1 relates to depreciation (see table 6.12 below). The government implemented this measure by ceasing funding for depreciation from 1 July 2009 for collecting institutions in relation to their heritage and cultural assets and from 2010–11 for all other agencies in the general government sector. So, this measure was successfully implemented (Tune, Estimates Hansard, 2009: F&PA 70; Campbell Interview, 2022: 14). Major measure 6.2 was to introduce a net cost of services presentation of income statements. This was accomplished from the 2009–10 year. This was an inwards transfer of a practice from NZ, which since enacting the *Public Sector Finance Act 1989* had produced agency figures on a net cost of service accrual basis.

Table 6.12. Strand 6 – Improving the Financial Framework

Strand	Measure	Status
6.1	Following the Murray Review, Operation Sunlight now included a sixth strand which focuses on improving the financial framework: Addresses weaknesses in the current treatment of depreciation and fund agencies for their net cash requirements.	Major
6.2	Improve presentation of agency financial statements. Introduce a Net Cost of Services presentation of income statements from the 2009-10 financial year.	Major
6.3	Enhance compliance on matters relating to financial administration and management.	Minor
6.4	Report to the parliament on overall trends in agency compliance and develop a process for chief executives to inform the responsible minister and the parliament of results of investigations into material compliance failings.	Major

It recognised the nature of public sector activity, and the emphasis was on the net cost of services to government (Youngberry, undated: 28). But Webb, of the Parliamentary Library, wrote about this adoption of net cost of services:

It is questionable whether the adoption of net cost of services really adds much. Many readers, especially those with no accounting knowledge, would not have any familiarity with the concept. Finally, the revised presentation is complicated compared with the straightforward presentation of past years. (2009: 2)

In contrast, Campbell commented:

And we did that and they were easier to read and we had less Chief Executives wanting to make a profit. (Interview, 2022: 14)

Major measure 6.4 in this section concerned compliance, requiring the government to prepare a report on the trends in aggregate analysis of all chief executives' Annual Certificate of Compliance results in the Budget reporting period. The government first did this in the 2008–09 reporting period. While this measure was implemented in the short to medium term, it was eventually discontinued in the longer term (Campbell Interview, 2022: 14–15).

Applying the framework to the three measures produced the following results. Measures 6.1 and 6.2 were implemented as specified with no controversy and therefore were resilient programme successes. Measure 6.2 faced some contestation from Webb, but this was minor. Measure 6.4 was a resilient success from a programme perspective in the short to medium term. After it ceased, it became a marginal success in the long term. The government used deliberation and evidence to support an alliance-building strategy, which was largely

successful. Overall for the programme perspective, I found with a high degree of confidence in my judgement that strand 6 was a resilient success in the short to medium term. Judgement, with a medium degree of confidence, has been applied to the programme perspective for strand 6 to find it a conflicted success in the long term.

Table 6.13. The Programme – Improving the Financial Framework

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	Major measures 6.1, 6.2 & 6.4 (short/medium term) – The three measures were implemented in line with their objectives Major measure 6.4 (long term) – This measure was discontinued in the long term and therefore was not implemented in line with objectives	Resilient Success Marginal Success
Achieving desired outcomes	Major measures 6.1, 6.2 & 6.4 (short/medium term) – These measures achieved their desired outcomes Major measure 6.4 (long term) – The discontinuing of this measure in the long term would not have achieved the desired outcome	Resilient Success Marginal Success
Benefitting target group(s)	Major measures 6.1, 6.2 & 6.4 (short/medium term) – These measures benefited targeted groups, such as the Finance Department, experienced budget watchers and supporters of transparency, particularly measure 6.4 Major measure 6.4 (long term) – The discontinuation of this measure in the longer term did not benefit the target groups	Resilient Success Marginal Success
Satisfying criteria highly valued in the policy domain	Major measures 6.1, 6.2 & 6.4 (short/medium term) – These three measures were all valued in the policy domain, as they promoted transparency Major measure 6.4 (long term) – The discontinuation of this measure in the longer term was not highly valued in the policy domain.	Resilient Success Marginal Success
Programme: Attracting support for the programme	Major measures 6.1, 6.2 & 6.4 (short/medium term) – The successful implementation of these three measures would have attracted support for the programme Major measure 6.4 (long term) – The discontinuation of this measure in the longer term would not have attracted support for the programme	Resilient Success Marginal Success
Overall	The Programme – Short and medium term The Programme – Long term	Resilient Success Conflicted Success

Transparency Assessed

Three of these measures advanced transparency as outlined in the 2011 Open Budget Survey (OBS) Questionnaire undertaken for the 2012 OBS (International Budget Partnership (IBP), 2011). The first was the better recording of tax expenditures, which was covered by Question 45, ‘Does the Executive’s Budget Proposal or any supporting budget documentation have presented information on tax expenditures for at least the budget year?’ The answer to this question was ‘Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates’ (IBP, 2011: 74). This was the intention of measure 4.3 of the policy. Therefore, transparency was advanced in terms of the 2011 OBS Questionnaire. For the same reason Question 46, which addressed the same activity for a multi-year period, also advanced transparency (IBP, 2011: 75). Although measure 4.3 was not implemented as set out in the policy and was subsequently subject to criticism by the ANAO, it was a sufficient improvement in the transparency of the Tax Expenditures Statement for the budget year, and on a multi-year basis, that it supported an affirmative answer to Questions 45 and 46 (IBP, 2011: 74–75).

Question 48 was ‘Does the Executive’s Budget Proposal or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit or functional category, for the budget year’ (IBP, 2011: 79). By amending the outcomes and outputs framework to make them more meaningful in various measures of strand 1 of the policy, I assess that it advanced transparency in terms of the 2011 OBS. The changes to the Outcome and Outputs Framework were implemented and met the terms of Questions 48 (for the budget year) and 49 (on a multi-year basis) (IBP, 2011: 79–80). They too advanced transparency.

The policy put forward mandating a regular publication date for the Monthly Financial Statements was considered by Question 63, which stated, ‘How often does the executive release to the public in-year reports on actual expenditure (organised by administrative unit, economic classification, and/or function)’ (IBP, 2011: 102). Despite being called the Monthly Financial Statements, they were not previously released monthly. The policy sought to change this. Once again, this would have been an advance for transparency, according to the 2011 OBS Questionnaire. But measure 3.2 was not implemented as set out in the policy and did not meet the terms of Question 63. It therefore did not advance transparency in the manner envisaged by the 2011 OBS Questionnaire (IBP, 2011: 102).

WAS OPERATION SUNLIGHT SUCCESSFUL? THE POLITICS

Strand 1 – Tightening the Outcomes and Outputs Framework

There was only very minor opposition to the implementation of the first strand. It also gained support from Minchin (Interview, 2021: 3). Therefore, Strand 1 enhanced the reputation of the minister and government in a policy area where the former government had come up short. The implementation of the policy would have eased the business of governing and sustained the trajectory of the government. There was positive commentary on this initiative (Mackay, 2011: 35-36). Therefore, the four major measures were resilient successes from the political perspective. Major measure 1.5 was a marginal political success. Overall, I rated with a high degree of confidence from the political perspective Strand 1 as a resilient success.

Table 6.14. Strand 1 – The Politics -Tightening the Outcome and Outputs Framework

Political Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	Major measures 1.1–1.4: Their implementation was generally well received by the government making the public service more open Major measure 1.5: This measure did not enhance the government’s reputation or electoral prospects as it was not implemented	Resilient Success Marginal Success
Easing the business of governing	Major measures 1.1–1.4: These measures eased the business of governing as they streamlined processes by being more transparent Major measure 1.5: This measure was not enacted; it did not ease the business of governing	Resilient Success Marginal Success
Promotion of government’s desired trajectory	Major measures 1.1–1.4: These measures promoted the desired trajectory of the government, which was greater transparency Major measure 1.5: This measure did not support the desired trajectory of the government, because it was not implemented	Resilient Success Marginal Success
Providing political benefits for the government	Major measures 1.1–1.4: These measures provided benefits for the government, because transparency is valued by the media and the public Major measure 1.5: This measure was not implemented; so the government gained no benefit	Resilient Success Marginal Success
Overall	The Politics	Resilient Success

Strands 2 to 6 of Operation Sunlight

There was no public polling information available on OS or on any of its individual measures. Labor went from having a solid majority after the 2007 election to being in minority after the next election in 2010. There were many factors that fed into that result, including the removal

of Kevin Rudd as Prime Minister, the dumping of the legislation to reduce carbon pollution, the controversial tax debate that occurred in the lead-up to the election and the aftermath of the GFC. OS was not one of them. So, the political effect can be isolated sufficiently to demonstrate that OS was not significant. Even when the programme perspective was successful, the measures were low-profile and did not add much to the government popularity or reputation. Judgement, with a high degree of confidence, was exercised to declare that the outcome for the political perspective for strands 2 to 6 cannot be identified.

CONCLUSION

OS was introduced for three reasons. Firstly, the Liberal/National Government had become less transparent in the latter part of its term. Secondly, as Shadow Minister for Finance, Tanner was very committed to increased budget transparency, including amending the Charter to expand its budget transparency. Thirdly, a group of experts consulted by Tanner gave feedback supporting a range of budget transparency measures.

OS comprised a big policy agenda, including recommendations from the Murray Review. This meant that it contained over thirty measures. Tanner and Murray had consulted with policy experts but not with the public service, which was responsible for implementation of OS. Most of these measures required a capacity to work through considerable detail, to overcome public service opposition and demonstrate persistence at the Ministerial level to get the desired result. There was a need to commence work immediately to capitalise on the good 2007 election result. This Tanner did on some initiatives. But the GFC distracted Tanner from OS for almost a year. Treasury and Finance were also very involved in responding to GFC issues. There was a need to maintain goodwill with them during this period. This could explain why Tanner tried to deliberate with the public service rather than using executive muscle.

Both Treasury and Finance were resistant to some of the main parts of OS. Some parts carried a considerable increase in workload for Treasury and Finance and different ways of doing their work. Resistance and workload pressures caused Finance to not accomplish one measure and to successfully apply pressure on Tanner to drop or water down several other measures. The public service opposition was strong. Tanner only used deliberation to overcome it, but this proved insufficient, demonstrating how strong the inertia of the public service can be, particularly when it is directly part of the solution being sought. When this is combined with the lukewarm support of the other member of the finance team, Treasurer Swan, it demonstrated the blocking capacity of the public service.

Of the twenty-three major measures put forward as part of OS, sixteen were implemented in full or in part. Some implemented in part were in a very much weaker form than the original policy required. A few of the measures were reversed after Tanner left. Two crucial measures related to the timing of the IGR and the government preparing a report on the trends in aggregate analysis of all Chief Executives' Annual Certificates of Compliance. Others implemented by administrative means, like the timing of the MYEFO, were also not continued.

The process measures were all resilient successes due to the thorough consultation, which set out clearly the aims and reasons for the policy and the means of carrying those out. There was insufficient information to determine the result of the political perspective other than for Strand 1, Tightening the outcomes and outputs framework, which was a resilient success.

From a programme perspective strands 1 and 2, Changing Budget Papers to improve their readability and usefulness, were rated resilient successes. Strands 3, Improving the transparency of estimates, and 5, Improving intergenerational reporting, were marginal successes. Strand 4, Expanding the reach of Budget reporting from a programme perspective, was a conflicted success. Strand 6, Improving the financial framework, had a different rating in the short to medium term, when it was a resilient success, to the longer term, when it was rated as a conflicted success. I have used judgement with a high degree of confidence to determine that the rating for the programme perspective should guide the overall outcome for each decision. Therefore, the overall rating for each strand is the same as the rating for programme perspective.

CHAPTER SEVEN – THE PARLIAMENTARY BUDGET OFFICE

INTRODUCTION

The introduction of a Commonwealth Parliamentary Budget Office (PBO) had been contemplated since the 1980s and more seriously since 2005 (Australian National Audit Office (ANAO), 2014: 13; Joint Committee on Accounts and Audit (JCAA), 2014: 3), influenced by other Independent Fiscal Institutions (IFIs), which had been set up around the world. The best known of these was the Congressional Budget Office (CBO), which was set up by the United States (US) Congress in 1974 (Watt & Anderson, 2017a: 1). These IFIs emerged gradually until the Global Financial Crisis (GFC) of 2008–09, after which the European Union led a considerable expansion in their number (ANAO, 2014: 13), from eleven prior to the GFC to forty-one by 2017 (Watt & Anderson, 2017a: 1).

The 2010 federal election produced the first ‘hung’ Commonwealth Parliament for seventy years. The government retained power but was dependent on an Australian Greens member and three Independent members to guarantee confidence and supply. In exchange for this support the government had to enter into an ‘Agreement for a Better Parliament’ (Liddy, 2010: 1), which included the establishment of a PBO.

In this PBO case study I have examined why PBO was set up. This included any limitation on its mandate. While the first three case studies dealt with new legislative or administrative structures that have remained largely unchanged, the PBO was an independent agency, whose capacity would be governed by its mandate. There were two influences which can be used in judging its success. The first is the scope of its mandate, and the second the extent to which it has fully used this mandate to carry out its objectives. I assess the PBO’s success by using McConnell’s framework of process, programme and political success.

PREVIOUS ACADEMIC LITERATURE OF THE PARLIAMENTARY BUDGET OFFICE

In considering the previous academic literature, I explored the reasons given by the authors for the establishment of the PBO. This commenced with an examination of international literature on IFIs. This was followed by an analysis of the literature specifically about the Commonwealth PBO. Then I reviewed whether it was assessed by the academic authors to be a success.

The IFIs are referred to by that nomenclature due to their different names, sizes, structures and mandates (Watt & Anderson, 2017a: 10). They comprise Fiscal Councils, PBOs, corporatist models, largely academic councils and some are connected to the national audit institution (von Trapp et al., 2016: 13). ‘No two IFIs are the same. They vary widely as to role, governance provisions, functions, staff and budget’ (Watt and Anderson, 2017a: 1). ‘[F]or lasting success, IFIs must be established on the basis of domestic consensus and ownership’ (Kopits, 2013: 2). Some have been set up with large resource endowments, like the CBO and Korea’s National Assembly Budget Office (NABO), while others have limited staff and resources (Kopits, 2013: 3; von Trapp et al., 2016: 16). The PBOs tend to have individual leadership structures, while other IFIs tend to have a more collegial leadership (Kopits, 2013: 9). Usually, the agency heads have a defined length of term, which can be renewed (von Trapp et al., 2016: 13–16), although the Korean NABO has no defined term (von Trapp et al., 2016: 15). In most cases the IFI has control over the hiring process for its staff (von Trapp et al., 2016: 15–16). A large proportion of the IFIs engage in macroeconomic forecasting and most have a fiscal role in monitoring long-term fiscal sustainability (von Trapp et al., 2016: 17). Some IFIs in the OECD countries have a costing role, but there is considerable difference in how this costing work is undertaken (Kopits, 2013: 9–10; von Trapp et al., 2016: 17). Access to government information is vital to IFIs; some have this right guaranteed by legislation, while others have the right set out in a memorandum of understanding. This is sometimes accompanied by indicative timeframes for responses (von Trapp et al., 2016: 21). There are ‘some common patterns’ to be found in IFIs. ‘The overarching goal of an IFI is transparency and accountability of public finances’ (Kopits, 2013: 8).

As an illustration of the differences that can occur even between PBOs, I draw attention to the significant differences between the Canadian and Australian PBOs when each was established (*Canadian Federal Accountability Act 2006*; *Australian Parliamentary Services Amendment (Parliamentary Budget Officer) Act 2011*), even though both countries had Westminster parliaments.

The experience in the US with the CBO was generally good (Joyce, 2010; Kopits, 2013: 4–5; Joyce, 2016: 279–299). von Trapp et al. wrote that the CBO was a very transparent organisation (2015: 268). In Canada, the legislation that created the PBO made various changes to enhance ‘administrative transparency’ (von Trapp et al., 2015: 78). Enhancing transparency is a key mission of IFIs. The first Canadian Parliamentary Budget Officer, Kevin Page, appointed in 2008, has documented his experiences in an article and a book (Page & Yalkin, 2014: 166–

186; Page with Stenlund, 2015). His experience with the government was an adversarial one (Kopits, 2013: 6–7); at one stage, he was threatened with having the PBO’s budget cut and at another there was speculation that the PBO would be abolished (Kilpatrick, 2013). His experience was replicated in other jurisdictions. In Venezuela, the PBO was abolished by President Chavez, and in Hungary the Fiscal Council was ‘emasculated’ by its Act being amended and losing its budget and secretariat (Kopits & Romhany, 2013: 226–228; Watt and Anderson, 2017a: 12). Kopits edited a book in 2013 documenting the experiences of IFIs and followed it up with an article in 2023 (Kopits, 2013; Kopits, 2023). These sources illustrate the different experiences of IFIs around the world.

The establishment of IFIs reflected a growing trend of questioning the ‘adequacy of fiscal management, the accuracy of government forecasting, cost overruns of major projects, the transparency of public expenditure, and the independence in the process of costing election commitments’ (Joint Select Committee (JSC), 2011: 7). Many countries found that their parliamentary institutions had limited resources to undertake an adequate assessment and analysis of these matters. To provide this capacity, many parliaments set up ‘specialist research and analytical units’, such as IFIs (JSC, 2011: 7). These IFIs proved especially useful during the COVID pandemic, when they provided rapid analysis of emergency measures to promote transparency and inform parliamentary debate (OECD, 2020a: 14).

Writings on the Commonwealth PBO commence with a description of the legislation that set it up. This included its mandate to provide an independent and non-partisan analysis of the budget and to have all its communication with parliamentarians kept confidential except during the caretaker period (*Parliamentary Services Amendment (Parliamentary Budget Officer) Act 2011*: s64B&H; Stewart and Jager, 2013: 276–277). The PBO uses the Charter of Budget Honesty (the Charter) Costing Guidelines (Secretaries of Treasury and Finance, 2021: 1–21). Its costings had a reliability rating (von Trapp et al., 2015: 32). The legislative mandate provided for a balance of directed work and self-initiated projects (Stewart & Jager, 2013: 276). Scholars note that there have been various reviews and minor changes to the legislation of the PBO (ANAO, 2014; JCAA, 2014; von Trapp et al., 2016: 36; Watt & Anderson 2017a; JCAA, 2020).

The PBO was set up to be independent from the political process, had a clearly articulated mandate set out in legislation, sufficient access to government information to carry out its mandate, was to be non-partisan and had adequate resources to meet its mandate (Stewart & Jager, 2013: 273–278; Munro & Paun, 2014: 15–16, 19–21; von Trapp et al., 2016: 41–43, 46).

Chohan's PhD thesis, 'The Roles of Independent Legislative Fiscal Institutions: a Multidisciplinary Analysis' (2018a), includes a short section on the Australian PBO, which was set in the Australian budget context. While it mentions transparency, its emphasis is on 'public value' and what degree of public value the PBO provided' (Moore, 1995). It states that the PBO confined itself to giving 'advisory' opinions and did not seek to 'challenge' the 'entrenched institutions in the budget process through its non-partisan analysis' (2018a: 148).

The level of success in generating more transparency through the creation of the PBO was assessed differently by the authors. Stewart and Jager referred to the PBO being established to enhance the transparency of budget processes and likened it to the philosophy of transparency underlying the Charter legislation. They wrote it emphasised 'flexibility' and 'transparency of budgeting' (2013: 270). von Trapp et al. referred to recommendation 16 of the JSC Report, which stated 'wherever possible... the work of the PBO [should] be made publicly available' (2016: 43–44). They noted that '[a]t the same time, the Parliamentary Budget Office publishes all self-initiated work on the PBO's website' (2016: 43–44). But they acknowledged that the PBO had to keep certain work confidential at a client's request (2016: 43). However, Munro and Paun wrote that the PBO had a limited impact on transparency, as far as policy costings were concerned. They found their interviewees doubted whether the PBO 'had improved the transparency of the policy costing process' (2014: 22). They referred to the 2013 election, at which the coalition had its policies costed confidentially prior to the caretaker period and only released its election costings in a headline form 'not [a] full breakdown and assumptions' and late in the campaign (2014: 22).

von Trapp et al. found that the success to 2015 of the PBO was due to its adoption of many of the OECD's Principals for IFIs in legislation, including a process for external evaluation of the PBO (2016: 46). Munro and Paun (2014: 18) and von Trapp et al. (2016: 46) agreed that the PBO had helped create a more level political playing field. Another success identified by Munro and Paun was that the costing mechanism made parties think more carefully about their policies (2014: 15). Munro and Paun wrote that the Australian Greens felt that using the PBO to cost its policies gave them more 'credibility' (2014: 17). The costing of policies by the PBO improved the 'accuracy of costings for both the Australian Greens and the Coalition parties' at the 2013 election (2014: 18).

The gap in the literature I fill with this analysis concerns the degree to which transparency was created by a largely independent agency over the period from July 2012 to May 2022. The prevailing environment at the beginning of this period was ominous, with IFIs in Hungary and

Canada suffering push-back of one type or another. ‘International experience suggests that the most vulnerable stage in the life of an IFI is in the early stages, before it has had the opportunity to build a reputation for objective, independent analysis’ (Watt & Anderson, 2017a: 11). My examination covers whether the way that the PBO was established limited its ability to be transparent, and whether its own timidity was a drawback to its creation of transparency and to tackling the strategy and tactics used by politicians to diminish transparency. In doing so I have applied the same methodology as in the previous case studies, asking the same questions to apply McConnell’s success framework to the work of the PBO.

WHY WAS THE PARLIAMENTARY BUDGET OFFICE CREATED?

In Australia, the opposition had been calling for a PBO to be introduced for some time. It began seriously calling for it as early as 2005 (JCAA, 2014: 3). A PBO was supported at the 2020 Summit in April 2008, but the government’s view was that it was not clear that it was required, as the service to assist Members of Parliament was already provided by the Parliamentary Library (Department of Prime Minister and Cabinet (Australia), 2008: 314, 330; Australian Government, 2009: 234). The calls became louder when Turnbull, as Leader of the Opposition, said in his 2009 Budget Reply that the Parliamentary Library was not equipped with the modelling capacity required to adequately monitor the budget (House of Representatives Hansard, 2009: 3977). Tony Abbott, who succeeded Turnbull as Leader of the Opposition, made a commitment to introduce a PBO in June 2010 (JSC, 2011: 2). It is doubtful if the establishment of the PBO would have happened without the occurrence of the hung parliament of 2010–2013 (Munro & Paun, 2014: 24). The government did not put it forward as one of its election commitments for the 2010 federal election; this was reflected in the comment of Jim Chalmers, then Chief of Staff to the Treasurer, who said, ‘I think we had relatively low expectations for it’ (Interview, 2021: 3). Oppositions were more enthusiastic in advocating for transparency and a PBO, while governments were more reluctant.

After the 2010 election the government found itself in a minority in the House of Representatives. Prime Minister Gillard was only able to continue governing with the support of three Independent members and an Australian Greens member. She had to agree to certain policies demanded by the Australian Greens and the Independents to obtain their support for the government on motions of confidence and supply (Liddy, 2010: 1). One of these was an ‘Agreement for a Better Parliament’ (JSC, 2011, 3). Consistent with that Agreement, the government acted quickly to set up a JSC upon which all parties and Independents were represented. The government appointed an experienced former minister, Senator John

Faulkner, as the Committee Chair (JSC, 2011: ix). The Committee commenced an open process by issuing a call for submissions, which were made public.

The primary drivers for the establishment of the PBO were three-fold. The parliamentary experience clearly demonstrated that costing support had not kept up with the growth and complexity of budgetary matters. Secondly, the international experience generally supported the establishment of specialist research and analytical units, such as a PBO. Thirdly, the politics was such that the government was forced by the hung parliament to set up a PBO, which was supported by the Liberals, Nationals, Australian Greens and Independents.

HOW THE PARLIAMENTARY BUDGET OFFICE WAS CREATED

There were some crucial differences presented by the submissions received by the JSC, which were also reflected in the Committee's deliberations. These related to the PBO's degree of independence, mandate, functions and resourcing. While it was generally agreed that the scrutiny of the budget by the parliament needed strengthening, there were differences of opinion about how this should be achieved. Stephen Anthony, an economist and commentator, said that 'the idea was to have a fully independent agency, that would be independent of government, independent of the opposition, and more importantly independent of the public service and the Treasury' (Interview, 2021: 8). The Business Council of Australia (BCA) proposed that a 'permanent independent Commission of Budget Integrity, be set up as a Commonwealth owned company funded by the parliament' (2011: 1). The BCA felt that this would enhance the credibility and transparency of budget estimates. They wanted the proposed PBO to be a completely independent body. According to the BCA, Treasury and Finance were not considered to be independent of government. In its submission, the BCA wrote:

The main focus of the proposed Commission would be to prepare fiscal sustainability reports, conduct value for money evaluations of government programs and review government expenditure. Further, the Commission would publish an analysis on the annual budget modelled on the current review of the defence budget undertaken by the Australian Strategic Policy Institute. (JSC, 2011: 21)

However, the majority of the Committee supported the establishment of a PBO (JSC, 2011: 23).

The mandate of the PBO caused another difference of opinion. The BCA 'highlighted the need for more comprehensive and regular fiscal forecasting from an alternative source to Treasury' (JSC, 2011: 31). The Australian Chamber of Commerce and Industry and the Liberal and

National Party members of the Committee were in support of the PBO ‘performing a forecasting role’ (2011: 31). However, the majority of the Committee decided against this and suggested that the PBO be given the power to comment on government forecasting (2011: 31-32).

Access to information was another crucial power that drew different opinions in the submissions. Some opinions put to the Committee ‘included legislated powers to compel information, such as the powers of the Auditor-General’ (2011: 76). However, it was felt that establishing ‘trust’ with the government agencies, who would have to supply much of the information requested, was important. It was felt it would be better to ‘negotiate and develop memoranda of understanding to share information and data’ (2011: 76).

The JSC found that the parliament required better support to handle the volume and complexity of budgetary information (Parliamentary Librarian, 2011: 7–8). This included both additional analysis of the budget and evaluation of fiscal policy settings independent from the government, and policy costings advice (JSC, 2011: 20). There were certain things that the PBO was prohibited from doing. These included preparing economic forecasts or budget estimates. The PBO must rely on the fiscal and economic forecasts contained in the most recent reports released by the government (*Parliamentary Services Amendment (Parliamentary Budget Officer) Act 2011*: ss 64E (2 and 3)). The PBO does not ‘have a policy advisory role and will not make policy recommendations’ (von Trapp et al., 2016: 38).

The Treasury noted in its submission to the inquiry that the process for costing election commitments has ‘not stood the test of time and that a review of these provisions is required’ (JSC, 2011: 16). This would lead to changing the arrangements for the costing of election commitments. The failure to change the Charter was mentioned in the inquiry but no action was taken to amend it, except to introduce the PBO, during the 2010–2013 parliament. Tanner, the architect of OS, was supportive of establishing a PBO (Interview, 2020: 8).

The eventual shape of the PBO was determined by the government in consultation with the Australian Greens and Independents. The opposition wanted the form of PBO to be different, in three main ways. It wanted the PBO to have stronger powers, such as those of the Auditor-General, to access government information. Secondly, it wanted the PBO to undertake confidential work during the caretaker period, rather than having the policy costings prepared during that period automatically published. Thirdly, it wanted the PBO to be able to undertake

independent economic and fiscal forecasting, as part of its mandate. These changes were specifically rejected by the parliament (von Trapp et al., 2015: 33).

The differences of opinion expressed were similar to the differences found between IFIs. The PBO was established in July 2012 to improve the ‘accountability and transparency’ of the Commonwealth Budget (JSC, 2011: 19). It was also set up to ‘address the perceived bias in the role of Treasury and Finance in undertaking election policy costing’ (JSC, 2011: 19–20).

WAS THE CREATION OF THE PARLIAMENTARY BUDGET OFFICE A SUCCESS? THE PROCESS

Did the creation of the PBO preserve the government’s goals and policy instruments? It was consistent with the government’s policy expressed in the ‘Agreement for a Better Parliament’ document. Baker, former Chief of Staff to Minister for Finance Tanner, said, ‘I think it is one of the best public policy reforms of the last thirty years... it’s really changed things’ (Interview, 2020: 8). Question 103 of the 2015 Questionnaire prepared for the 2015 Open Budget Survey encompassed the creation of the PBO. It asked, ‘Does the Legislature have the internal capacity to conduct budget analysis or use independent research capacity for such analysis?’ The answer to this was, ‘Yes, there is a specialised budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks’ (Independent Budget Partnership (IBP), 2015: 99). Although the PBO cannot be directed in its work, it must present a Work Plan to the Joint Committee on Accounts and Audit (JCAA) each year, which could make suggestions about the work the PBO may undertake (*Parliamentary Services Amendment (Parliamentary Budget Officer) Act*, 2011: s.64Q). The purpose of the establishment of the PBO exactly meets the requirements of Question 103. Therefore, I judge the creation of PBO would advance transparency

The government used deliberation and evidence to achieve this result. Did the government pursuit of the policy goal of creating greater transparency by setting up the PBO have legitimacy? This it did. The government held an inquiry that considered all the options by taking public submissions and conducting interviews with interested parties. Based on this input it brought down a report, which was agreed by all committee members, although some had expressed different views on various key issues.

Table 7.1. The Process – Parliamentary Budget Office

Process Criteria	Description of the Process	Result
Preserving goals and policy instruments	Short to Long term – The government preserved its goals and policy instruments in the ‘Agreement for a Better Parliament’ document by establishing the PBO in an open and consultative manner	Resilient Success
Securing Legitimacy	Short to Long term – The transparent means by which the JSC investigated how to set up the PBO and then the passing of legislation to create the PBO established its legitimacy	Resilient Success
Building a sustainable coalition	Short term – The PBO initially had some powerful business groups, Liberal and National Parties and some commentators opposed to the way it was set up. It initially did not have a sustainable coalition behind it. It did have the media, many economists and close observers of the budget supporting it Medium & Long term – About a year after the PBO was set up the opposition became the government and did not seek to change the PBO, so now both major parties were behind it, as well as the crossbench, so now it had built a sustainable coalition	Conflicted Success Resilient Success
Attracting support for process	Short term – As some powerful business groups and the Liberal and National Parties were opposed to aspects of the way the PBO was established, the support for the process was split Medium and Long term – The process was recognised as appropriate by both the major political parties and the crossbench in the medium and long term	Conflicted Success Resilient Success
Overall	The Process – Short term The Process – Medium/Long term	Conflicted Success Resilient Success

The inquiry report was then considered by the Cabinet, which produced legislation to establish the PBO. The opposition moved various amendments to the legislation, which were defeated by the government and the crossbench voting together (von Trapp et al., 2015: 33). The government struck a deal with the Australian Greens and some Independents to get this result. It was an example of alliance-building. In this way the legitimacy of the PBO was established.

Next there needed to be an examination of whether the PBO had a sizeable coalition of interests behind it. It was approved by most of the submissions received, as part of the JSC’s inquiry. Initially, the concept was very political. While the concept was approved, the opposition and various influential business groups wanted differences in the way in which it was established. It was set up about a year before an election that was won by the Liberal/National Opposition, which retained the PBO intact.

The PBO was broadly accepted by the interested parties, including politicians, the media, economists, and other interested observers of the Commonwealth Budget. Therefore, the process perspective started as a conflicted success verging towards a resilient success and became a resilient success, after a relatively short time. Overall, judgement, with a high degree of confidence, was used to find the process perspective for the PBO was a conflicted success (see Table 7.1 above) in the short term but a resilient success in the medium to longer term.

WAS THE CREATION OF THE PARLIAMENTARY BUDGET OFFICE A SUCCESS? THE PROGRAMME

Legislative Compliance of the Parliamentary Budget Office

I reviewed three activities of the PBO to test whether it has complied with its legislative mandate. These activities were its routine performance, its response when it was misrepresented and the contribution of its reports to creating transparency. Its mandate required it to demonstrate confidentiality, non-partisanship, transparency and independence.

PBO Performance

A major role for the PBO early on was to gain the confidence of two groups: the parliamentarians, who were its principal clients, and the departments and agencies, who would provide the information that the PBO required to produce its costings. Information for both groups was highly confidential. The parliamentarians were attempting to formulate policy and required the calculations made by the PBO to cost individual policies. The departments had information on the cost of existing programs and models, which they used to calculate changes to programs or new programs for the government. This was regarded as very sensitive material. For these reasons the PBO was given an exemption from the operation of the Freedom of Information Act (*Parliamentary Services Amendment (Parliamentary Budget Officer) Act 2011: 27*).

As a senior official 3 said:

The staff we recruited were for the most part from the APS but not all of them were from the APS. We required them all to have a security clearance and we had very deliberate internal training programmes that we required people to go through to make sure that they were reminded about confidentiality and about fraud and the sorts of pressures that you could be under, that it was just front of mind for people. (Interview, 2021: 2)

This system has been very successful and no slip-ups or leaks from the PBO have been publicly reported. This has enabled the confidence of both groups to be built up and maintained.

The costing process has been facilitated by this confidentiality. Phil Bowen, the first Parliamentary Budget Officer, said:

So that level of confidentiality is important to facilitate the policy development and costing process that goes on, which is an iterative process, and many policy ideas get thrown away, changed, modified etc. (Interview, 2021: 6)

Some have questioned whether this process detracts from transparency. However, Bowen commented:

I see no conflict at all in the role of the PBO and transparency. (Interview, 2021: 6)

Bowen regularly emphasised in his early speeches the non-partisan role of the PBO (see ‘House Briefing’, 2012a: 2; ‘Address to Carnegie Mellon Forum’, 2013a: 9; Senate Occasional Lecture, 2015a: 4). In a 2015 speech, he said:

The *Parliamentary Services Act 1999* states that the purposes of the Parliamentary Budget Office is [sic] to inform the parliament by providing... independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implications of proposals. (2015a: 4)

The surveys and reviews confirmed that the PBO was undertaking this role. Each of the reviews – by the ANAO (2014), the JCAA (2014) and the Independent Review Panel (Watt & Anderson, 2017a) – found that the PBO had been conducting its work in an independent and non-partisan way. This was so much the case that the Australian Greens Party moved to have the Intergenerational Report (IGR) undertaken by the PBO, after the very partisan 2015 IGR, and this was supported by Labor’s ‘Better Budgeting’ paper, which was its policy for the 2019 election (Milne, 2015: 1653–1654; ALP, 2017: 3).

In his Senate Occasional Lecture, Bowen acknowledged that the mechanisms recommended by the JSC and put in place by the parliament were working.

The independence... of the PBO [is an] essential [characteristic] that give[s] parliamentarians the necessary confidence to interact with the PBO, often on a highly confidential basis, as they formulate their policy proposals. [This characteristic] also enable[s] the PBO to publish analysis of the budget and fiscal policy settings unconstrained by external influences. (2015a: 5)

In the prevailing environment, one could understand that the Commonwealth Parliamentary Budget Officer would be cautious – even timid – in undertaking his/her role. Although the Officers denied that they ‘pulled any punches’, there could be a conflict between being totally transparent and totally non-partisan (Bowen Interview, 2021: 8). As senior official 3 added:

[I]t’s really kind of how effectively and constructively the PBO engages in the public debate around some of these issues. And you can do it in a more or less constructive manner and like the head of any independent agency, like your existence isn’t guaranteed and everyone needs to operate knowing that’s the case. (Interview, 2021: 10)

The three surveys undertaken for the PBO confirm these findings. These show that the PBO’s customer service and the quality of costing/budget analysis was rated very highly (Table 7.2).

Table 7.2. Comparing 2015, 2018 and 2021 Surveys

Activity	2015	2018	2021
Knowledge of	63%	94%	92%
Initial contact with the PBO	89%	100%	96%
Formal response easy to understand	86%	75%	90%
Customer service	89%	100%	92%
Quality of costing/budget analysis	75%	88%	94%

(PBO, 17 May 2018b, :12–13, PBO, 2021e: 2–4)

In the 2021 survey, in which questions were asked of a wider group that included economists and journalists as well as the parliamentarians, the PBO’s ratings for being non-partisan, independent, having integrity and expertise and improving transparency were all very high (Table 7.2). In the 2021 survey, different questions were asked that were not directly comparable. However, answers to some questions corroborated the earlier results (Table 7.3).

Table 7.3. Extra Information Made Available in the 2021 Survey

2021	
High standards of expertise	93%
Non-partisan Independent	92%
Confidence in Integrity	91%
Helps improve transparency	91%
Trusted Source	89%
Processes Transparent	81%

(PBO, 2021e: 2–4)

The 2021 stakeholder survey was undertaken for the PBO by the UK's Uncommon Knowledge and comprised a combination of 20 in-depth interviews with 'a subsequent online survey to achieve a total sample of 85 respondents' (PBO, 2021e: 2). This included economists and media, as well as the primary stakeholder, the parliamentarians

Some of the self-initiated research reports the PBO published under the first PB Officer (2012–2017) dealt with major debates occurring in Australia and do not indicate any timidity in its approach. The reports, which dealt with the Goods and Services Tax (GST), the Higher Education Loans Program and the National Broadband Network (NBN) (2015b: 1–62; 2016a: 1–20; 2016b: 1–11), provided figures, future directions and analysis for the areas mentioned. They provided input on matters that were subject to debate at the time, such as on the GST. They also commented on matters that could have led to a lack of budget transparency, such as the Higher Education Loans Program or the NBN. This continued under the second Officer (2017–2020), with reports published about the 'Disability Support Pension', 'Trends Affecting the Sustainability of Commonwealth Taxes' and 'Australia's Ageing Population' (PBO, 2018a: 1–39; PBO, 2018c: 1–44; PBO, 2019a: 1–22). This expertise of the PBO was demonstrated by its role during the pandemic of 2020 to 2021, under the third Parliamentary Budget Officer (2020–2024). It wrote various short updates during the pandemic on 'Government Finances', for the September and December 2020 and the March and June 2021 quarters (2020c and 2021a, d & f: 1–2). It wrote 'National Fiscal Outlook' – Long Term Scenarios' about 'COVID–19 spending comparable to half a year's national government revenue' (2021c: 1). During its first ten years, PBO had taken on some major economic issues.

The PBO also published chart packs, providing a graphical summary of the fiscal update and highlighting the impacts of policy decisions and parameter changes, which were released after each budget and mid-year update (PBO Work Plan, 2015a: 4). Later these chart packs were replaced by the national fiscal outlook 'Snapshot', which summarised key fiscal releases, and the 'Online Budget Glossary', which explained key terms related to the Commonwealth Budget in a non-technical way (PBO Annual Report, 2020b: 15, 17). It also created a 'Build Your Own Budget' tool, and a tool for modelling alternative income tax proposals (SMART), both available online. Additionally, it released policy costings where permitted. These actions advanced transparency, as the surveys found.

Misrepresentation of the Parliamentary Budget Office

Since its creation the PBO has been dragged into disputes with parties when its work has been misrepresented. Kevin Rudd, as Prime Minister for the second time, instigated the PBO's early experience of this, as part of his 2013 election campaign. In his book *The PM Years* (2018), he referred to the ALP's attempt to expose a \$10 billion black hole in the opposition's costings.

All was going well with our exposure of the Coalition's fiscal implosion, when the Commonwealth Parliamentary Budget Office, which normally costed opposition policies on a private basis, issued a statement claiming that the CPBO's assessment of the policy savings commitments for one political party could not necessarily be applied to another party given that the assumptions underpinning each policy may differ. (2018: 575–576)

This misrepresentation of the PBO's work continued right up to the 2022 election. The then Leader of the Opposition, Anthony Albanese, claimed that the PBO had costed the Australian Labor Party (ALP) commitment to trial Medicare Urgent-Care Clinics. However, this was not correct. Katy Gallagher, Shadow Minister for Finance, clarified that the PBO's work had only 'informed' the policy and the PBO had not costed it (Daniel, 2022: 1). Once again, the PBO had been drawn into the election debate.

But it was not only the ALP that made misrepresentations that forced the PBO to clarify its position. In April 2016 the Australian Greens released a policy setting out how it would remove the capital gains tax discount over five years. An article by Lenore Taylor in *The Guardian* compared the Greens policy and its anticipated saving of \$119.5 billion over a decade with the ALP's plan to halve the capital gains tax discount, saving only \$32.1 billion over a decade (2016: 1). As a result of the article the PB Officer was forced to issue a clarification, stating:

Reference this morning to the cost of a Labor Party policy in a Greens' media release on the capital gains tax discount... was not based on work undertaken by the PBO for the Labor Party, the Parliamentary Budget Officer, Mr Phil Bowen said today. The figures were based on policies costed by the PBO for the Greens, entirely in accordance with policy specifications provided by the Greens and no other party. It is a misrepresentation to suggest the figures are related to another party's policy. (2016a: 1)

In another example, Treasury cast doubt on the \$6 billion budget saving proposed by the ALP's imposing a cap on VET FEE – HELP Loans (SBS News, 2016: 1). This querying of the saving, outlined in the Budget Reply speech by Leader of the Opposition Bill Shorten, was in addition to a press release put out by the minister, Scott Ryan, who also queried the saving foreshadowed

(Shorten, House of Representatives Hansard, 2016: 4624; Ryan, 6 May 2016: 1). The PB Officer clarified the work of the PBO:

Questions have been raised as to whether Labor’s policy to cap VET FEE-HELP loans would yield budget savings. The PBO confirms that a costing of Labor’s policy to cap VET FEE-HELP loans would provide a budget saving, improving both the underlying cash and fiscal balances over the 2016–17 Budget forward estimates and over the period 2016–17 to 2026–27. Parliamentary Budget Officer Phil Bowen explained ‘the saving reflects lower loan balances and therefore reduced public debt interest payments required to fund the concessional interest subsidy and bad debts associated with these loans’. (2016b: 1)

The Liberal Party also took aim at Labor commitments. SBS reported that Scott Morrison, then Treasurer, leapt ‘on so-called “independent modelling” of Labor’s tax policies by his own department and the Parliamentary Budget Office’ (SBS News, 2017: 1). But this cost modelling was disowned by the PBO. The second PB Officer said in a press release:

References in the media this morning to modelling being released today by the Parliamentary Budget Office (PBO) are incorrect, Parliamentary Budget Officer Jenny Wilkinson stated today. The analysis reported in the media this morning was not conducted by the PBO. (2017a: 1)

In response to criticisms of its costings the PBO played a ‘dead bat’, reiterating its costing of the policy being criticised. In some cases, it clarified that it had not costed the policy or that the policy that it had costed was based on specifications provided by the party for which it costed the policy and therefore was not necessarily the same as a similar policy costed for some other party. This was consistent with the PBO’s mandate as expressed by the first two PB Officers, where they would correct misrepresentations of the PBO’s work (von Trapp et al., 2016: 44). In each case the PBO provided its response in a non-partisan fashion.

The Contribution of the PBO to Transparency

Of the many PBO research reports that brought extra transparency to important issues, I highlight six in particular. The advantage of these six reports was that they covered a broad timeframe and a diverse range of topics. They mainly created transparency that was of interest to the community. Some did so by exposing material that governments would rather have kept secret. These factors made the transparency quite topical.

The first research report written by the PBO was on the structural budget deficit. In the 2009 Budget Papers (BPs), Treasury had produced an analysis of the structural budget result which

showed that it deteriorated at the end of the Liberal/National Government period, then went into a significant deficit due to the GFC and the Labor Government's response (Swan & Tanner BP No. 1, 2009: 4–17). There was no further advice in the BPs about the structural budget deficit over the next four budgets. When the PBO released its report on the size of the structural budget deficit, 'painting a dire picture of the underlying position of the nation's coffers', on 22 May 2013, the Treasury released its assessment on the same day (Griffiths, 2013a: 1). Treasury had done its own assessment but was unable to have it included in the BPs, presumably at the direction of Treasurer Swan. Emma Griffiths wrote, 'Chris Richardson has hailed the PBO figures as akin to a 'whistleblower' document, saying the release marks a great day for Australia' (2013a: 2). Since that time Treasury has included an analysis of the structural budget position in each year's BPs.

The next two research reports I wish to highlight dealt with taxation, both indirect and direct. I outline the analysis of the GST in a little more detail to demonstrate how the PBO went about its analysis.

The GST has been contested since it was first proposed by Treasurer Keating at the 1985 Tax Summit. It was the subject of two divisive elections in the 1990s, in 1993 and 1998. It formed part of a tax discussion paper released by Treasury in March 2015 and was examined by Turnbull after he assumed the prime ministership in September 2015. It was strongly contested by Labor, with Shorten undertaking a pre-emptive campaign against changing the GST.

In this environment the PBO decided to produce a paper setting out the facts about the GST to inform the public discussion. It examined the following five scenarios:

- A. Basic food subject to the GST.
- B. Remove concessions from GST base.
- C. 15 per cent GST.
- D. 15 per cent GST, basic food subject to GST.
- E. 15 per cent GST, remove concessions (2015b: vi).

Each of these was worked through individually. The concessions considered were health and medical care, education, childcare, and water and sewerage. There would be compensation to fully offset the changes made through introducing scenarios that applied to the bottom 40 per cent of households by disposable income, because 'ignoring compensation completely... would reduce the usefulness of this analysis' according to the PBO (2015b: vi, 20, 23).

The result of the analysis was that the bottom forty per cent of households were most adversely affected by all scenarios. Therefore, the compensation was justified. Other groups could clearly see how they were affected. In the absence of the tax cuts that the government would produce, the analysis was very stark. Bowen wrote that, ‘consistent with the PBO’s mandate, the report presented a factual analysis and does not include policy recommendations’ (2015b: vi). It was for this reason that the PBO wrote ‘the bottom forty per cent of households should be compensated’ but did not set out how (2015b: vi).

The Liberal/National Government abandoned its examination of the taxation reform, including a GST, early in 2016. GST changes were abandoned, so the government said, as they would increase expenditure, since the bottom group of households could only be adequately compensated by increasing expenditure, not by cutting taxes (Coorey, 2016: 4). The contribution of the PBO to increasing transparency in a non-partisan fashion contributed to the discussion of this important and contentious issue.

Changes to the percentage of income tax paid due to bracket creep was examined by the PBO towards the end of 2017. The PBO analysis demonstrated between 2017–18 and 2021–22 that the middle quintile of taxpayers would be most adversely affected by this bracket creep. The PBO did not go beyond 2021–22 with its projections, because the policy of the government was that taxation was not allowed to exceed 23.9 per cent of GDP in any year (2017a: 1). However, the PBO analysis made it clear, if the government did not deliver tax cuts in 2022–23, then the government would exceed this self-imposed cap. These calculations were made about the increase in average weekly wages allowed for in the budget. These wage increases were never achieved. But when the PBO made this report, they were in the budget calculations and were supported by Treasury (2017a: 1).

A senior official 3 said:

[S]o that’s kind of a good example of a paper that we knew would be quite controversial but on the other hand it would also we thought it was important, it was going to make an important contribution to that debate. We were very careful in drafting that paper, that it was flat and factual, that we weren’t chancing our arm to say, this is a good or bad thing, we were just trying to lay out the facts. (Interview, 2021: 4)

Here is an example of the PBO making the budget more transparent but doing it in a non-partisan manner. In doing so, the PBO was fulfilling two of the principles that its legislation required it to pursue.

The next example I wish to highlight was an analysis of the medium-term (ten-year) budget, which the PBO undertakes each year. In its report on the 2018–19 medium-term budget, the PBO pointed out the risk the government faced. Wilkinson referred to three risks to achieving this surplus:

There are the risks that result from uncertainty to the underlying economic parameters. The projected surpluses over the medium term are predicated on above trend economic growth for much of the period and a return to close to trend wages growth by the end of the forward estimates period... Ongoing weakness in the consumption tax base would lead receipts and the budget to be lower than our central projections... Thirdly... The spending restraint seen over the past few years may be increasingly difficult to maintain with an improving outlook. (2018d: 1)

Although the PBO agreed with the government's overall figure of the budget surplus reaching 1.3 per cent of GDP by 2028–29, the PB Officer highlighted the risks involved in achieving this figure. Each year when the PBO analysed these figures it produced more insight into them than was present in the figures released by the government.

The next example I wish to highlight was the capacity of the PBO, as a largely independent agency, to expose actors who seek to diminish the transparency of the budget. The NBN, Western Sydney Airport, the Inland Rail Project and the Snowy 2.0 project were all treated as investments and were subject to different rules, as they were funded by alternative financial mechanisms. The PBO produced a report in 2020 dealing with these alternative funding mechanisms, including loans, equity injections and guarantees from the government. The PBO's report stated that they were not well captured by the principal way the budget was monitored, being the underlying cash balance. After explaining how the alternative financing mechanisms worked, the PBO made a suggestion about how to make them more transparent.

The majority of the costs associated with alternative financing arrangements are not fully captured in the commonly cited budget aggregates of the fiscal balance or underlying cash balance... While under the current reporting practice some of this information is available across different budget documents, it is often hard to find, sometimes has different accounting requirements, and is not comprehensive... The International Monetary Fund (IMF) has discussed the issue of government shifting activity to where it is less likely to be scrutinised. It has commented that such cost shifting undermines the quality of fiscal statistics, reduces the effectiveness of fiscal rules, and undermines the financial performance of public corporations. (2020a: 6)

Information was not transparent, if it cannot be found reasonably easily. Otherwise, the ordinary citizens required a proxy or proxies, with all the problems that they entail, to retrieve, provide and often translate the information for them (Christensen & Cornelissen, 2015: 142–143). The PBO concluded that the underlying cash balance should not be relied upon as the sole indicator of the fiscal position.

The report by the PBO received support from the Joint Committee of Accounts and Audit (JCAA), after it conducted its own inquiry (2022: 29). It commended the PBO on publishing research that improved the public understanding of the budget and fiscal settings. After presenting only one indicator of the nation’s financial health in his first budget, being the size of the underlying cash balance, former Treasurer Frydenberg added the net debt figure as a further indicator in his later budgets (House of Representatives Hansard, 2019: 1563; House of Representatives Hansard, 2020: 6762; House of Representatives Hansard, 2021: 3705; House of Representatives Hansard, 2022: 1158).

Finally, I highlight the issue of JobKeeper overpayments during the pandemic. In response to a costing request by Australian Greens Leader Adam Bandt on 22 April 2021, the PBO first exposed overpayments to profitable companies by the JobKeeper scheme, initially of \$1.153 billion (PBO, 2021b: 1-3). The PBO published a list of companies that were receiving JobKeeper and were profitable, which brought transparency to this occurrence for the first time. Rob Oakeshott, Chair of the JCAA when the PBO was created, told the PBO’s ten-year anniversary conference, ‘during COVID for example it was the PBO that revealed the billions of JobSeeker waste’ (2022). By making the costing information available to the Australian Greens in a qualified and transparent manner, the PBO had created transparency on the matter.

Summary

Three types of PBO activities – being involved in routine activities, responses to being misrepresented and its contribution to budget transparency – were examined to determine its resilient success in implementing transparency in a non-partisan way. In each case, the PBO was non-partisan and independent.

Table 7.4. Parliamentary Budget Office – The Programme

Programme Criteria	Description of the Programme	Result
Implementation in line with objectives	The PBO has demonstrated both transparency, accuracy and non-partisanship in its work over its first ten years in line with its objectives	Resilient Success
Achieving desired outcomes	In its work the PBO has not shied away from important issues that were being publicly discussed but has investigated them thoroughly through a non-partisan lens	Resilient Success
Benefitting target group(s)	The PBO has benefitted parliamentarians, economists, experienced budget watchers, the media and general public by its accurate and non-partisan work, that has let its ‘work speak for itself’ rather than developing a media profile	Resilient Success
Satisfying criteria highly valued in the policy domain	The very considerable budget transparency developed by the PBO has satisfied a criterion that was highly valued in the policy domain	Resilient Success
Attracting support for the programme	By advancing transparency in a non-partisan way the PBO has attracted support to the programme	Resilient Success
Overall	The Programme	Resilient Success

Thus, the PBO undertook implementation in line with the objectives of its legislation, achieved desired outcomes and benefited the target groups, which were parliamentarians, economists, experienced budget watchers and the community through the media. It satisfied a criterion, transparency, highly valued in the policy domain, and attracted support for the programme. The latter two criteria were demonstrated by the PBO’s accuracy and confidentiality and the positive feedback it received from surveys and reviews. Its performance was consistent with Question 103 of the 2015 Questionnaire for the 2015 OBS (International Budget Partnership, 2015: 99) Therefore I determined with a high degree of confidence from the programme perspective (see Table 7.4 above), the PBO was a resilient success over the short and long term.

WAS THE CREATION OF THE PARLIAMANTARY BUDGET OFFICE A SUCCESS? THE POLITICS

Despite its contribution to greater transparency, some have pointed out that the way the PBO was set up negated transparency to a degree. This has been to the opposition’s advantage (Munro & Paun, 2014: 22). This point was taken up by Coates, Economic Policy Programme Director of the Grattan Institute, who stated:

[T]here is a case to be made for once Parliamentary Budget Office costings are being used in the public domain that those costings should be made public. So, that is currently not the practice, for example of the Federal ALP, when they were in opposition, and it is something that would help with public debate... The test could be that once the numbers are being cited publicly in the press then the costing gets released... The whole costing document. (Interview, 2022: 10)

The PBO's costings gave 'credibility' to commitments of the opposition and minor parties – when they released them (Munro & Paun, 2014: 17). But they have flexibility about when they release these commitments and the amount of information that they release from PBO costings undertaken prior to the caretaker period. This comment by Coates was supported by the Report of the Independent Panel into the PBO:

While the review panel decided, on balance, not to recommend any change to the current confidentially arrangements, it is appropriate to make more transparent the extent to which PBO costing estimates are used without releasing the underlying PBO costing documents. (Watt & Anderson, 2017a: vi)

Stephen Bartos, a former NSW Parliamentary Budget Officer, has drawn attention to the requirement that the NSW PBO was mandated to publish costings of policies released by the Premier and the Leader of the Opposition five days prior to the election.

By contrast, in New South Wales that state Parliamentary Budget Office publishes a complete set of costings five days before the election. Policies announced after this date miss out but these rarely affect the budget bottom line... NSW has arguably an easier job because it costs policies only for the Premier and leader of the opposition. (2025: 28 April – 6.07pm)

In contrast, the Commonwealth PBO does not publish its more comprehensive report on the 'full list of costing (in the election commitments report) until well after the election' (Bartos, 2025: 28 April – 6.07pm). As was explained in Chapter Five, it was left up to Treasury and Finance to assess the cost of government and opposition policies. The Charter legislation made it optional for parties to submit their commitments by providing no penalty for not doing so. Where they did submit their commitments, more often than not they were submitted very late, leaving Treasury and Finance little time to cost and publicise their costing of the commitments.

The ability of the PBO to pivot to create more transparency, when actors seek to create greater opacity, has had an impact on the political system, according to Smith, former Chair of the Commonwealth Grants Commission,

I think it has probably made it more transparent in the context of... the increasing role of political officers in budget matters has been stopped by virtue of having the Parliamentary Budget Office, which has put a break on the transfer of decision-making from the bureaucracy to the political levels of government. (Interview, 2021: 7)

The effect of the PBO on the political system is also shown in the table below. Uncommon Knowledge, which produced the 2021 survey, noted that results from the three surveys of parliamentarians undertaken for the PBO, while generally positive, show up some worrying trends. Scores fell by 15–20% for ‘Informing length of time for request’, ‘PBO advised me of progress’ and ‘Helps with ‘level playing field’ (PBO, 17 May 2018b: 12–13; PBO, 2021e: 2–4).

Table 7.5. Comparing 2015, 2018 and 2021 Surveys

Activity	2015	2018	2021
Informing length of time for request	71%	67%	56%
PBO advised me of progress	78%	75%	58%
Helps with ‘level playing field’		92%	76%

(PBO, 17 May 2018b: 12–13, PBO, 2021e: 2–4)

Uncommon Knowledge commented on this deterioration (PBO, 2021e: 2).

There was a significant decline in agreement that the PBO helps provide a ‘level playing field’ for all parliamentarians. Independents and those from minor parties were more likely to disagree. Based on research responses, this was because independents and those from minor parties felt that their needs weren’t always met. (PBO, 2021e: 3)

Opinions were divided about the value of policy costings and budget analysis. The ‘in-depth interviews and analysis suggested that this divide in opinion would be based on their level of understanding and expertise in economics’ (PBO, 2021e: 4).

The six examples of research undertaken by the PBO generally had detrimental results for the government. The PBO exposed the structural budget deficit when Treasurer Swan appeared to be attempting to keep it secret, and its paper on the GST exposed the stark reality of implementing a GST. This came prior to the government having a chance to announce the compensation, tax cuts and other advantages flowing from the GST option the government would choose. This was an example of the PBO report being released before the government had formulated its direction, and this early transparency precluded the government from taking

up certain options. ‘This is the problem of transparency, if it occurs in the wrong sequence, it can sometimes result in blanket opposition’ (Smith Interview, 2021: 4).

The example of the increases in income tax, addressed in another PBO report, was also a negative for the government. The report exposed the reality of the government and Treasury improving the budget position by assuming greater wage increases than occurred and, secondly, it pointed out that if those wage increases occurred, the taxpayer community would be disadvantaged by considerable bracket creep unless the government cut individual taxes. In another example, in the medium-term (ten-year) budget from 2018–19, the PBO pointed out the risks involved. In terms of the alternative means of funding investments, the PBO pointed out how this made the budget more opaque. In the final example the PBO revealed that there had been overpayments under the JobKeeper scheme. This led to accusations of poor government administration of JobKeeper, leading to considerable waste. In all six of these examples, in giving greater transparency to a topical subject the PBO was effectively critical of the government. As Smith identified, the government was also disadvantaged because the transparency created by the PBO restricted the increased role of the government’s political officers in budget matters (Interview, 2021: 7). It could also be said with some of the PBO’s research, as on the GST, that the PBO stopped the government making errors by confronting the government with the facts in an unbiased way.

Thus, from a political perspective the PBO advantaged the opposition, which had its commitments costed iteratively by a credible agency at no cost to itself. This ‘levelled the playing field’, as the government continued to have Treasury and Finance iteratively cost its commitments. The minor parties and Independents did not believe that the PBO ‘levelled the playing field’ to the extent that the opposition did. The PBO often investigated government policies, through its research reports, which were often critical of aspects of these policies. This was taken as criticism of the government, however much the PBO tried to keep its reports ‘flat’ and non-critical, keeping to the facts.

Table 7.6. Parliamentary Budget Office – The Politics

Politics Criteria	Description of the Politics	Result
Enhancing electoral prospects/reputation	The PBO was designed to service the parliamentarians and to ‘level the playing field’. It did this by providing free, accurate and iterative costing capacity to the opposition and minor parties.	Conflicted Success

	Its research reports were critical of the government in a non-partisan manner	
Easing the business of governing	The accuracy of the PBO's work and the transparency of its research reports across many issues would ease the business of governing	Resilient Success
Promotion of the government's desired trajectory	The PBO by strongly advancing non-partisanship, independence and transparency could embarrass the government by revealing matters that the government would have preferred to keep secret. Therefore, it did not promote the government's preferred trajectory of winning elections	Conflicted Success
Providing political benefits for government	The creation of the PBO provided more political benefits for the opposition than for the government	Conflicted Success
Overall	The Politics	Conflicted Success

Therefore, the creation of the PBO enhanced the electoral prospects of the opposition. It iteratively costed opposition commitments, thereby allowing the opposition to be much better prepared. It enhanced the reputation of the opposition by giving its commitments 'credibility'. As it was non-partisan and did not play an adversarial role with the government, it eased the business of governing by presenting accurate advice to the parliament on difficult issues. It did not always promote the government's desired trajectory, because its accurate and transparent reports sometimes conflicted with the government's desired policy direction. It exposed deficiencies in projects the government was or had been working on. While there were a few political benefits for the government, the benefits provided by the PBO for the opposition were much greater. This reflected the aim of the PBO, which was to 'level the playing field'. Although the intention was not specifically that the PBO be critical of the government, that was an inevitable outcome as the PBO reviewed major government initiatives. Even though the PBO advice was 'flat' and not deliberately critical, there was some criticism of the policy reviewed, and this tended to be worn by the government. With a high degree of confidence, I judged the political perspective to be a conflicted success (see Table 7.6 above).

CONCLUSION

There were three reasons for the creation of the PBO. The first and most important reason was that agreeing to create a PBO was essential to the Labor Party retaining government in the 'hung' parliament of 2010–2013. The PBO was supported by the Opposition, Australian Greens and the Independents. The other two reasons explained why the PBO had such strong support among the non-government members of parliament. Their experience was that the

costing support had not kept up with the growth and complexity of budgetary matters, the second reason for its introduction. The third reason for the change was that the international experience supported the establishment of specialist research units such as the PBO.

When the PBO was created the government had to take account of the views of the Independents and Australian Greens on its powers. Their input gave the PBO stronger powers than it was likely to have received from a government with a majority in the House of Representatives. The PBO was given sufficient powers to chase down aspects of the budget that could not be reached by other legislative or administrative measures outlined in the previous case studies. The PBO could initiate activity, while in the other case studies, the initiative was still with the government. This involved setting up mechanisms to make the budget easier to understand and analyse. As a dynamic unit it could pivot to address new threats to the transparency of the budget in a way that static legislation could not. This demonstrates the advantages for the promotion of budget transparency of establishing a statutory authority, like the PBO.

The process perspective for the PBO started off as a conflicted success in the short term with business groups and the then opposition dissatisfied about the way it was set up. But after the 2013 election, when the government changed and the PBO was retained without any major alterations, it quickly became a resilient success in the medium to longer term.

From a political perspective, the PBO levelled the political playing field. As the status quo had favoured the government, this effectively meant the creation of the PBO was to the advantage of the opposition. By strengthening the opposition's political position, the creation of the PBO from a political perspective was a conflicted success.

The PBO legislation was implemented in line with its objectives. The PBO achieved its desired outcomes, advanced transparency and was not excessively timid. The implementation of the PBO benefitted the target groups, which were the parliamentarians, economists, media and experienced budget watchers. Its performance attracted support. As a result, it was a resilient success from a programme perspective. I have judged with a high degree of confidence that the programme outcome should guide the overall result, so I find overall that the creation of the PBO was a resilient success.

CHAPTER EIGHT – CONCLUSION

This thesis has systematically applied two broad research questions to budget transparency reforms in Australia. These questions were ‘Why were the reforms introduced?’ and ‘How successful were they?’ These questions are arguably two of the most critical questions for assessing any public policy. This analysis in the thesis outlines some answers to these two questions over four different sets of budgetary transparency reforms; however, it also indicates some of the difficulties presented by trying to arrive at firm answers to these important questions.

WHY WERE THE REFORMS INTRODUCED? – KEY FINDINGS

Some findings were anticipated from reading relevant literature; others emerged in the course of the analysis. My first research question, why the reforms were introduced, identified six findings. Of these findings, three were anticipated in the literature review. These were an advance in budget transparency, the seeking of political advantage and public service opposition. The three other findings were improving the performance of the Australian economy, budget transparency being favoured by oppositions and new governments but there being a reluctance to implement budget transparency by established governments, and the inward transfer of an idea or practice from other countries as a means of implementing budget transparency. Below I outline these findings in more detail.

The first finding, the advance of budget transparency, was present in all of the case studies. It commenced from the beginning of the first case study with the publication of the expenditure forward estimates for the National Economic Summit (the Summit). These expenditure forward estimates went from being a separate report to being included in the Budget Papers by the end of the 1980s. In 1998, their publication was mandated by the Charter of Budget Honesty (the Charter) legislation. The publication of the revenue forward estimates was another advance. They were first published in the Budget Papers in 1994. Eventually, they too became a mandated publication, when the Charter legislation was enacted in 1998. The enacting of the Charter was another advance for transparency, because it politically obliged the government to publish seven documents, all of which provided more information about the budget. The Operation Sunlight (OS) reforms, although some of its measures were not implemented, were another advance for budget transparency. The creation of the Parliamentary Budget Office (PBO) again took budget transparency forward. It was a largely independent agency, reasonably resourced, which could inquire into complex budget matters on its own initiative.

This finding was consistent with the broader literature. The literature review in chapter two demonstrated in the broader literature advances in budget transparency (Open Budget Survey, 2010, 2023)

The pursuit of political advantage was the second finding. The new Labor Government successfully sought to benefit from its openness in publishing the expenditure forward estimates at the expense of the former government, then the opposition, which had demonstrated relative budget secrecy. The following Liberal/National Government, in turn, gave as its main reason for introducing the Charter the dishonesty and lack of transparency of the previous Labor Government. OS was formulated in the light of the then Liberal/National Government's backsliding on budget transparency in the latter part of its long period in office. The Labor Government made much of this in implementing some OS measures. The introduction of the PBO was a win for the Australian Greens and Independents. The government was forced by the 'hung' parliament to introduce the PBO in order to survive. The opposition did not get the PBO that it wanted, with the political advantage derived by the minor actors in the parliament. This finding, too, is consistent with the broader literature (Bynander and 't Hart, 2007; Andrews and Jackman, 2008; Ennster-Jedenastik and Schumacher, 2021).

Public service opposition was the third finding present in all of the case studies. In the first case study the public service opposition came from Treasury. It was unsuccessful in opposing the publication of the expenditure forward estimates. But the Treasury had more success in opposing the publication of the revenue forward estimates, contributing to them not being published for more than a decade after the expenditure forward estimates were first published. There were various senior members of the public service, including the Department of the Prime Minister and Cabinet, who opposed the enacting of the Charter at the cabinet meeting which considered the legislation. The public service opposition was most influential in the OS case study. It opposed various key measures and either persuaded Tanner, as Minister for Finance, not to proceed with some or to proceed in a watered down manner, or blocked others. This included publishing updates on budgets more regularly. In the PBO case study, it was hard to differentiate between public service opposition and the quest for political advantage, as the public service had become quite politicised by then. It appeared that some changes made by the government, which reduced transparency, required public service advice and cooperation. The alternative funding of investments was one such example (PBO, 1/2020). This finding is also consistent with the broader literature, which found public service opposition (Halligan and

Power, 1992; Halligan, 2013) that later became entangled with the quest for political advantage (Aucoin, 2012; Irvine, 2018; Halligan, 2021).

The fourth reason identified was to address the under-performance of the Australian economy. The publishing of the expenditure forward estimates had the goal of improving Australian economic performance by opening up information about the government's finances. This gave the cabinet better information to assist its decision-making. It also provided the public service with better information to carry out its role on the implementation of government decisions. This greater amount of information was accompanied by greater flexibility. This allowed the public service to embark on increased managerialism, which flowed from having this extra information available. The Charter was introduced because the Liberal/National Government considered that the deficits being incurred by the Labor Government were causing the economy to under-perform. Therefore, the government budgeted for a surplus to improve the performance of the Australian economy. The Labor Government elected in 2007 considered that there was much wastage in government under the previous Liberal/National Government. It made a point of identifying this waste and redirecting the saved resources to higher priority projects. The Labor Government also considered that some expenditure items could grow strongly beyond the expenditure forward estimates. So, OS proposed various measures to identify these faster-growing projects. It considered staying on top of the budget in this way would benefit the Australian economy. The existing literature demonstrated that advancing transparency could be undertaken to improve economic performance (Prijakovic, 2022; Trajkovic, 2022).

The support for budget transparency by oppositions and new governments, and the reluctance of more established governments to increase budget transparency, was the fifth finding. In the published forward estimates case study, the new Labor Government almost immediately published the expenditure forward estimates for the Summit, about a month after it came to office. Similarly, the Charter was introduced to parliament within the first year after the election in 1996 of the Liberal/National Government. Some measures of OS were introduced by the new Labor Government within its first year of office, such as making the Goods and Services Tax a Commonwealth tax. All these measures brought greater budget transparency. However, the revenue forward estimates waited over a decade to be published by the then established Labor Government. It was only when pressure on its reputation and the breaking of various 1993 election commitments pressured the government that it acted to introduce this budget transparency measure. Towards the end of the Liberal/National Government's long

term there was some backsliding on budget transparency, which led to the formulation of OS (Tanner interview, 2020; Baker first interview, 2020). When the Labor Government became established it was more reluctant to implement some of the measures to increase the budget transparency contained in OS. Additionally, the implementation of the PBO was not part of its platform at the 2010 election. These examples show the reluctance of established governments to embrace budget transparency. While the broader literature appeared silent on the relationship of oppositions and earlier and later term governments to budget transparency, there were examples in other Westminster countries of oppositions and early term governments being more attracted to budget transparency. In the UK the *Finance Act 1998* and the Code of Financial Stability 1998 and *Budget Responsibility and the National Audit Act 2011*, and in Canada the *Federal Accountability Act 2006*, were examples of this finding. This was primarily done through a sense of righteousness in opposition that was carried through into their policy platform when they won the election and formed the new government. Similarly, more established governments were less attracted to budget transparency in the UK (Conservative Government 1979–1997) and in Canada (Liberal Government 1993–2006). For more established governments, the reluctance to embrace budget transparency involved greater political advantage.

The sixth finding was the inwards transfer of an idea or practice from other countries. This occurred in the Charter case study, with the Charter legislation loosely based on the New Zealand (NZ) Fiscal Responsibility Act (FRA). The Charter went slightly further and was not as prescriptive as the FRA. In the PBO case study the establishment of the PBO was an inwards transfer of successful models set up in other countries. It drew on the type of Independent Financial Institution (IFIs) set up in other countries but was not based on any one model. There was no finding of an inwards transfer of an idea or practice from another country in the forward estimates case study, because Australia was the first country to implement published budget forward estimates. In the OS case study the measures implemented were at a lower level and drew on Tanner's work with Australian experts, so their focus was on local initiatives (Tanner interview, 2020). However, various OS-type initiatives were undertaken in other countries. Two examples were the equivalent of the Intergenerational Report (IGR) being produced in NZ every four years, as set out in the *Public Finance Amendment Act 2004*. In 2010, the IGR was changed to be produced every three years, instead of every five years (although this was short-lived and the next two were produced after five and six years respectively, before it returned to every three years in 2024). The NZ Report was owned by the Treasury (*Public*

Finance Amendment Act 2004, s 26N) not owed the Treasurer (Fraser, 2025: 22) as in Australia. Agency accounts have been produced on an accrual basis by a net cost of services presentation in NZ pursuant to the *Public Finance Act 1989*, which was superseded by the *Public Finance Amendment Act 2004*. OS produced a similar model in 2009. McConnell referred to the inwards transfer of ideas and practices from other jurisdictions and cites literature that refers to such inputs from other countries (2010a: 136-138).

HOW SUCCESSFUL WERE THE REFORMS OVERALL? APPLYING THE MCCONNELL FRAMEWORK

I applied McConnell's framework to assess the success of the four reforms. Table 8.1 summarises the findings from each of those four case studies. These overall outcomes are derived from combining the results for the process, programme and political dimensions on the sixteen public policy interventions, as discussed in Chapters 4 to 7. Where the framework offered inconsistent results, judgement was required to decide which offered the strongest guidance. These cases are marked by an asterisk in Table 8.1.

In two special circumstances, marked with two asterisks, the outcomes determined were judged to be contrary to the results indicated by the framework. This was a result of long-term reflection on the final result. These two cases were:

- (a) the publication of the revenue forward estimates was determined to be a conflicted success for the whole period, although the framework points to a resilient success in the short term. The Treasury view that revenue was too volatile to forecast accurately was sufficiently convincing to make the revenue forward estimates a conflicted success for the whole period
- (b) the PBO was determined to be a resilient success for the whole period, although the framework points to a conflicted success in the short term. The strong call for a PBO to be established at the 2020 Summit, by the opposition about a year later, the strength of other IFIs and then the quick change of attitude by the then opposition, after the PBO was established, meant that there were strong reasons for the PBO to be assessed as a resilient success for the whole period.

Table 8.1. Overall Outcome of Each Public Policy Decision

Public Policy Decision	Type of Success	Duration
<i>Published Forward Estimates</i>		
1. Published Expenditure Forward Estimates	Resilient	Whole Period
2. Published Revenue Forward Estimates	Conflicted**	Whole Period**
<i>The Charter of Budget Honesty</i>		
3. Fiscal Strategy Statement	Resilient*	Whole Period*
4. Budget Economic and Fiscal Outlook	Conflicted	Whole Period
5. Mid-Year Economic and Fiscal Outlook	Resilient Conflicted	Short and Medium Term Long Term
6. Final Budget Outcome Report	Resilient*	Whole Period*
7. Intergenerational Report	Resilient Marginal	Short and Medium Term Long Term
8. Pre-Election Economic and Fiscal Outlook	Resilient	Whole Period
9. Part 8 – Costing of Election Commitments	Fluctuating* Conflicted	Short and Medium Term* Long Term
<i>Operation Sunlight</i>		
10. Tightening the Outcomes and Outputs Framework	Resilient	Whole Period
11. Changing Budget Papers to improve their readability and usefulness	Resilient	Whole Period
12. Improving the Transparency of Estimates	Marginal*	Whole Period*
13. Expanding the reach of Budget Reporting	Conflicted*	Whole Period*
14. Improving Intergenerational Reporting	Marginal*	Whole Period*
15. Improving the Financial Framework	Resilient Conflicted*	Short and Medium Term Long Term*
<i>Parliamentary Budget Office</i>		
16. Parliamentary Budget Office	Resilient**	Whole Period**

*= No clear advice from the framework as the process, programme and political perspectives provide an equal result

**=Special circumstances as a reflection on the longer term produces a different result to that which the framework would provide in the short term

McConnell’s Framework Strengths and Weaknesses Revisited

The strengths of McConnell’s framework were confirmed by the research. It provided a two-stage method of assessment. The first stage was to apply McConnell’s well-designed framework and make an assessment of the process, programme and political perspectives. The second stage was to apply judgement to each perspective to see if it confirmed or raised doubts about the stage one assessment. The judgement element also was confirmed to be a weakness of the framework.

The process perspective could be actioned by using executive authority or muscle, alliance-building through deliberation or horizon-expanding by innovation. It set out how the policy was formulated and brought into existence. This included how it gained its legitimacy. The four case studies showed that this could occur through presenting the decision to a Summit, through being published in the budget papers, through legislation or by being endorsed at an election. From the process perspective the building of a sustainable coalition was the most influential criterion. It was on an equal footing with the programme and political perspectives. The programme perspective provided a good insight into whether and for how long a decision remained implemented. The political perspective provided a different way of analysing the decision, with enhancing the electoral prospects/reputation the most influential criterion.

The judgement of the success of the policy over time was able to be considered due to the long timeframe of the research. Some of the documents created in response to the Charter changed their success rating over time. The most notable of these was the IGR, which went from a resilient success to a marginal success over the course of the case study.

The ‘grey areas’ of McConnell’s framework were only partially successful. They were successful in that there was an intermediate position between success and effective failure. I used the latest framework produced by McConnell (2015; 2017), which had a three-scale methodology. On reflection, I do not feel that this gave as much flexibility as the original five-scale methodology included in *Understanding Policy Success* (2010a). The five-scale methodology involved success, durable success, conflicted success, precarious success and failure. While there is not sufficient space to comprehensively demonstrate how the assessment of the sixteen public policy decisions would be different under the five-scale methodology, I provide a couple of examples. Most resilient successes would become durable successes with only the expenditure forward estimates and the Pre-Election Economic and Fiscal Output meeting the definition of a success. Some marginal successes would become precarious successes, while others would be failures (2015: 237; 2010a: 73). This would have introduced more nuance into the assessments and have given me the opportunity to better distinguish between the success of the various public policy decisions. Additionally, the five-scale methodology provides the scope to classify a policy as a failure, which is not possible under the 2025 three-scale methodology. I note that some recent authors in Australia have preferred the five-scale methodology (Fellows and Dollery, 2020; Prasser, 2025).

The flexibility provided by the framework has allowed me to reflect in the long term and reach judgements that do not accord with the initial assessment made using the framework. Using the opportunity that McConnell provided to make a judgement, long-term judgements, like McConnell made for the Sydney Opera House (2010a: 92), recognising that ‘assessing policies is riddled ambiguities, [and] information deficits’ (2010a: 95), allowed me to reflect and change my rating for the revenue forward estimates and the PBO.

While this is a strength of McConnell’s framework, it is also a weakness. It allows too much flexibility to determine a rating using judgement outside of the well thought-out indicators that McConnell had developed for his framework. I have used a high, medium and low confidence scale to indicate the level of confidence in each outcome I have assessed. While there was still some element of judgement in these confidence ratings, they allowed me to demonstrate more clearly where I have less certainty about a rating. For example, I gave the BEFO a medium confidence rating for the programme and political perspectives. This was because information was insufficient and a broad range of material had to be assessed. When the information was plentiful and the rating derived by the assessment was clearcut, the confidence rating was more likely to be high. Often some information was lacking for the political perspective, where it was harder to obtain, and this could give rise to my having medium or low confidence in my rating. But what of the seven decisions, where I have provided no rating for the political perspective? McConnell allows me to make a determination of those ratings by using my judgement. Unless I come up with new and better evidence, I would have to give each of these ‘guesstimates’ a low confidence rating. I felt it was better and more honest to say that there was insufficient evidence available to rate them.

Decisions where results fluctuated for each programme success outcome – as in the costing of election commitments in the Charter, with no identifiable pattern over twenty-four years of the study – provided very limited guidance on future outcomes. Where a government decision was intended to favour the opposition, as in the creation of the PBO, the political perspective of the framework did not work as satisfactorily.

The framework, with its categories and criteria and their context, challenges the analyst to gather the maximum amount of relevant information. Even where evidence is plentiful, this can involve weighing up competing claims. But where less evidence is available, judgement becomes even more important. This is where a confidence rating should be included with the assessment. Overall, despite the finding of a fluctuating result in one decision and another

where the decision favoured the opposition, I found McConnell's framework, accompanied by judgement, worked well.

CONCLUSION

In this thesis I have used McConnell's framework in a systematic way to evaluate the government's attempts to increase the transparency of the Commonwealth budget. I am the first researcher to use McConnell's heuristic for a long-term analysis of budget transparency. This gave me the opportunity to consider how his framework worked for sixteen public policy decisions over four case studies. It also gave me the opportunity to examine the complexity of transparency, its advances and regressions.

In examining a large and important subject like budgets, and their association with a complex concept like transparency, I have created new knowledge by testing the efficacy of McConnell's framework. The framework came through this examination robustly, proving that McConnell's dual assessment methods work well. McConnell designed his framework for evaluation, with judgement as a back up when his assessment method produced an inconclusive result. Adding a confidence rating to the judgement part of his analysis lent extra weight to the conclusions. As my application of McConnell's theory provides a valuable means to analyse the complex subjects of budgets and transparency, I have shown that his framework is likely to be a useful tool to evaluate the success of other complex policy reforms.

BIBLIOGRAPHY

- Abbott T, 2010, Appropriation Bill (No. 1) 2010–2011, Opposition Budget Reply, 13 May, House of Representatives Hansard 3593–3599, 13 May
- Abbott T, 2013, Appropriation Bill (No. 1), 2013–14, Opposition Budget Reply, 16 May, House Of Representatives Hansard, 3568–75
- ABC News, 2005, Labor Seeks to Shed Light on Budget, 23 October, 9.28am
- Aberbach J, J. Chesney and B. Rockman, 1975, Exploring Elite Political Attitudes: Some Methodological Lessons, *Political Methodology*, Vol 2, No1, 1-27
- Aberbach J and B. Rockman, 2002, Conducting and Coding Elite Interviews, *Political Science and Politics*, Vol 35, No 4, 673-676
- Adams D & R Trood, 2011, *Submission to the Inquiry into the Parliamentary Budget Office from the Joint Standing Committee on the Parliamentary Library*,
- Adelaide Advertiser, 1998, LP Backflip on Honesty Bill, 11 March, 14
- Adshead M, 2012, Reviews: McConnell, A, Understanding Policy Success, Rethinking Public Policy, *Public Administration*, 90(4), 113–114
- Advisory Group on Reform of Australian Government Administration (AGRAGA), 2010, Blueprint for the Reform of Australian Administration
- Agreement for a Better Parliament between the Australian Government and Tony Windsor and Rob Oakeshott, 2010, 7 September
- Albassam B, 2015, The Influence of Budget Transparency on Quality of Government, *Journal of Law and Governance*, 10(3), 93–110
- Alesina A and R Perotti, 1996, Fiscal Discipline and the Budget Process, *American Economic Review*, 86, 401–407
- Alt J and D Lassen, 2006, Transparency, Political Polarisation, and Political Budget Cycles in OECD Countries, *American Journal of Political Science*, 50(3), 530–550
- Anderson F, 2007, Key Part of the Puzzle Gets Left Out, *Australian Financial Review*, 3 April, 9
- Andrews J and R Jackman, 2008, If Winning Isn't Everything, Why Do They Keep Score? Consequences of Electoral Performance of Party Leaders, *British Journal of Political Science*, 38(4), 657–675
- APS Reformed *see* Taskforce on Management Improvement
- Aucoin P, 2012, New Political Governance in Westminster Systems: Impartial public Administration and Managing Performance at risk, *Governance*, 25(2), 177–199
- Aulich C and R Wettenhall (Eds), 2008, *Howard's Fourth Government: Australian Commonwealth Administration 2004–2007*, University of New South Wales Press

Australian Constitution, 1901

Australian Financial Review, 1951, 27 September 1951, 1

Australian Financial Review, 1983, The Summit's Information Base (Editorial), 8 April, 12

Australian Financial Review, 2002, Solid, but Short on Vision (Editorial), 15 May, B16

Australian Government, 2008, *Operation Sunlight: Enhancing Budget Transparency*, Department of Finance

Australian Government, 2009, *Responding to the Australia 2020 Summit*

Australian Labor Party, 1983, *Labor and the Quality of Government*

Australian Labor Party, 2006, *Operation Sunlight: Enhancing Budget Transparency*

Australian Labor Party, 2017, *Better Budgeting Paper*

Australian National Audit Office, 1999, *Performance Audit: Management of Commonwealth Budgetary Processes 1998–99 – Preliminary Study*, Audit Report No. 38,

Australian National Audit Office, 2007, *Performance Audit: Application of the Outcomes and Outputs Framework*

Australian National Audit Office, 2008, *Preparation of the Tax Expenditures Statement, Department of the Treasury*, ANAO Audit Report No. 32, 2007–08

Australian National Audit Office, 2010, *Chapter 2: Audit of Financial Statements of Australian Government Entities*

Australian National Audit Office, 2011, *Development and Implementation of Key Performance Indicators to Support the Outcomes and Programmes Framework*, Audit Report No. 5, 2011–12

Australian National Audit Office, 2013, *Preparation of the Tax Expenditures Statement, Department of the Treasury, Australian Taxation Office*, ANAO Audit Report No. 34 2012–2013, 125

Australian National Audit Office, 2014, *Performance Audit: The Administration of the Parliamentary Budget Office*, Audit Report No. 36 2013–14,

Ayres P, 1987, *Malcolm Fraser: A Biography*, William Heinemann

Bagshaw, E, 2017, Turnbull government claws back \$4 billion from budget deficit, *Sydney Morning Herald*, 26 September

Bagshaw E, 2018, Revealed: Turnbull government's full income tax cuts to cost \$24 billion a year, *Sydney Morning Herald*, 15 June, 1

Bajpai R and B Myers, 2020, *Enhancing Government Effectiveness and Transparency, The Fight against Corruption*, World Bank Group

Baldwin B, 1997, The Charter of Budget Honesty Bill, 1996 Second Reading Debate, 5 February, Hansard, 156–159

- Ball C, 2009, What is Transparency? *Public Integrity*, 11(4), 293–308
- Barrett G, 2000, John Howard: Yesterday's economic manager? In G Singleton (Ed), *The Howard Government: Australian Commonwealth Administration 1996–1998*, University of New South Wales Press, 127–137
- Barton A, 2006, Sense and Nonsense in Government Accrual Accounting and Budget Systems, in G. Grewal & M. Kunnick (Eds), *Engaging the New World: Responses to the Knowledge Economy*, Melbourne University Press, 557–570
- Bartos, S, 2013, Whatever Happened to Operation Sunlight?, *Sydney Morning Herald*, 7 May
- Bartos S, 2018, *About us – The NSW Budget Office*
- Bartos S, 2025, How Much Do Election Promises Cost? And Why Have We Had to Wait So Long to See the Costings?, *The Conversation*, 28 April
- Bassi A, 2021, Parties' Preferences for Office and Policy Goals, *Games*, 12(1), 6
- Bean C, 1990, The Personal Vote in Australian Federal Elections, *Political Studies*, 38(2), 253–268
- Bean C, I McAllister & M Warhurst, 1990, *The Greening of Australian Politics: The 1990 Federal Election*, Longman Cheshire
- Bean C & G Marks, 1993, The Australian Federal Election of 1993, *Electoral Studies*, 12(3), 253–256
- Bean C, A Dodd, B Spies-Butcher, C Johnson, F Jotzo and H Dickinson, 2014, Federal Budget 2014: Political Experts React, *The Conversation*, 13 May
- Benito B and F Bastida, 2009, Fiscal Performance, and Political Turnout: An International Approach, *Public Administration Review*, 69(3), 403–417
- Benito B, M Guillamon and F Bastida, 2016, The Impact of Transparency on the Cost of Sovereign Debt in time of Economic Crisis, *Financial Accountability & Management*, 32(3), 309–334
- Benson S & D Crowe, 2017, \$13bn Hole Blown in Budget as Senator Baulks at Cuts, *The Australian*, 15 February, 1
- Berger-Thompson L, J Breusch and L Lilley, 2018, *Australia's Experience with Economic Reform*, Treasury Working Paper
- Birchall C, 2015, Data.gov-in-a-box: Delimiting Transparency, *European Journal of Social Theory*, 18(2), 185–202
- Birkinshaw P, 2006, Transparency as a Human Right, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 47–57
- Bisogno M and B Cuadrado-Ballesteros, 2022, Budget Transparency and Governance Quality: A Cross-Country Analysis, *Public Management Review*, 24(10), 1610–1631

- Blöndal J, D Bergvall, I Hawkesworth and R Deighton-Smith, 2008, Budgeting in Australia, *OECD Journal on Budgeting*, 2008(2), 133–196
- Blumenthal S, 1982, *The Permanent Campaign* (revised edition), Touchstone
- Bolivar M, M Peters and A Lopez-Hernandez, 2015, Online Budget Transparency in OECD Member Countries and Administrative Culture, *Administrative & Society*, 47(8), 943–982
- Bongiorno F, 2018, 1987: Labor Makes It Three, in Jones T, F Bongiorno and J Uhr (Eds), *Elections Matter: The Federal Elections That Shaped Australia*, Monash University Publishing, 137–157
- Boucher A, 2025, Assessing Immigration Policy Success in Australia, *Australian Journal of Public Affairs*, 2025, 1–15
- Boughton J, 2002, Globalization and the Silent Revolution of the 1980s, *Finance & Development*, 39(1), 40–43
- Bovens M and P. ‘t Hart, 1996, Understanding Policy Fiascoes, *Journal of Public Policy*, 16(1), 111–112
- Bovens M, P ‘t Hart and B Peters, 2001, *Success and Failure in Public Governance: A Comparative Analysis*, New Horizons in Public Policy series, Edward Elgar
- Bovens M, 2010, A Comment on Marsh and McConnell: Towards a Framework for Establishing Policy Success, *Public Administration*, 88(2), 584–585
- Bovens M and P ‘t Hart, 2016, Revisiting the Study of Policy Failures, *Journal of European Public Policy*, 23(5), 653–666
- Bowen C & P Wong, 2013, Economic Statement, August
- Bowen C, 2015, *The Money Men: Australia’s 12 Most Notable Treasurers*, Melbourne University Press
- Bowen P, 2012a, *Parliamentary Budget Officer: A New Institution of the Parliament*, House Briefing, 18 September
- Bowen P, 2012b, *The Parliamentary Budget Office, an Independent and Non-partisan Institution of The Australian Parliament*, Keynote Address to the CPA Congress, Canberra, 16 November
- Bowen P, 2013a, *Maintaining a Focus on Fiscal Discipline and Budget Transparency – The Role of the Parliamentary Budget Office*, Address to the Carnegie Mellon Forum, 29 November
- Bowen P, 2013b, *Basis for Preparation of PBO Costings*, Media Release, 29 August
- Bowen P, 2014, *The Role of Independent Fiscal Institutions in Costings*, Presentation to the 6th Annual Meeting of OECD Budget Officials and Independent Fiscal Institutions, Jerusalem, 1 April

- Bowen P, 2014, Letter to Ms Susan Cardell, Committee Secretary of the Joint Committee of Public Accounts and Audit containing Supplementary Information requested by the Committee during the Public Hearing held on 28 August, 15 September
- Bowen P, 2015, *Impact of Political Systems on Budget Performance*, The 4th International Policy Forum on Budgeting, Seoul, Korea, 21–22 September
- Bowen P, 2015a, *The Parliamentary Budget Office: Supporting Australian Democracy*, Senate Occasional Lecture, 25 September
- Bowen P, 2016a, *PBO Clarifies Costing Attribution*, Media Release, 4 April
- Bowen P, 2016b, *Costings of Labor Policy to Cap VET FEE-HELP Loans*, 6 May
- Bowen P, 2016, *Supporting Australian Democracy*, Presentation to African Parliamentary Budget Office Conference, Cape Town, 17–19 August
- Bramston T, 2019, Costello Push for Fiscal Charter Beat Bureaucratic Barrier, *The Australian*, 1 January, 4
- Breusch J, 2010, Government Finds More Backing for Trading Scheme, *Australian Financial Review*, 2 February, 11
- Brians C, L Willnat, J Manheim & R Rich, 2011, *Empirical Political Analysis: Quantitative and Qualitative Research Methods*, 8th edition, Longman, Boston
- Briggs L. 2005, A Passion for Policy, in John Wanna (ed.), *A Passion for Policy: Essays in Public Sector Reform*, ANZSOG Lecture Series 2005–06, Australian National University, Canberra, 1–18
- Brinsden, C, 2012, Cup Day Rate Rise Now More Certain, news.com.au, 22 October, 6.48pm
- UK Labour Party, 1997, Election Manifesto, New Labour New Life for Britain
- Broadcasting Services Act 1992*, Schedule 2
- Brook A, 2018, The Freedom of Information System: Falsely Giving the Appearance of Transparency? *Secrecy and Society*, 1(2), 1–7
- Brothers P, 2008, Transparency International, *Journal of Business and Financial Librarianship*, 13(1), 49–55
- Brough M, 1997, Question without Notice to the Treasurer, Hon P. Costello about Budget repair and the importance of transparency, Hansard, House of Representatives, 10615
- Brown J, 2015, A Disconnect between Policy and Practice: Defence Transparency in Australia, *Security Challenges*, 11(1), 29–38
- Bruno M and J Sachs, 1985, *Economics of Worldwide Stagflation*, Harvard University Press, Cambridge
- Buckingham J, 2014, Education Funding Hasn't Been Cut – Fantasy Has, *The Drum*, ABC Opinion, 20 May

- Buckle R, 2018, *A Quarter of a Century of Fiscal Responsibility: The Origins and Evolution of Fiscal Policy and Institutional Arrangements in New Zealand, 1994 to 2018*, Working Paper 13/2018, Victoria Business School
- Budge I and M Laver, 1986, Office Seeking and Policy Pursuit in Coalition Theory, *Legislative Studies Quarterly*, II(4), 485–506
- Budget Responsibility and National Audit Act (UK), 2011
- Budget Savings (Omnibus) Bill, 2016, Parliamentary Bill No. 45
- Burnham P, K Lutz, W Grant & Z Layton-Henry, 2008, *Research Methods in Politics*, 2nd edition, Palgrave MacMillan
- Burton M, 2018, *Extending the Tax Expenditure Concept in Australia*, Melbourne Law School, University of Melbourne
- Burton T, 2023, Department Secretary Who Wound Up Robo-Debt Scheme Was Sacked, *Australian Financial Review*, 28 February
- Business Council of Australia, 2011, *Submission to the Inquiry into the proposed Parliamentary Budget Office*, 28 January
- Business Tax Working Group, 2012, *Final Report*, Commonwealth of Australia
- Bynander F and P ‘t Hart, 2007, The Politics of Party Leader Survival and Succession: Australia in Comparative Perspective, *Australian Journal of Political Science*, 42(1), 47–72
- Caiden G, 1980, Administrative Reform, *Australian Journal of Public Administration*, 39(3/4), 437–453
- Cameron D, 2008, Speech to the Conservative Party, 2 October
- Camp J, 2006, Varieties of Software and Their Implications for Effective Democratic Government, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 183–207
- Campbell K, 2008, Senate Finance and Public Administration Estimates Committee Hansard, 28 May, 77–80, 81, 85–86, 88–89
- Campbell K, 2009a, Senate Finance and Public Administration Estimates Committee Hansard, 24 February, 77–84
- Campbell K, 2009b, Senate Finance and Public Administration Estimates Committee Hansard, 27 May, 125–126
- Canberra Times, 1998, Grants from Di’s Fund, 11 March, 2
- Canberra Times, 1998a, Leaked Minute Shows Costello Guided Costing, 11 September, 5
- Canberra Times, 1998, Why No-one Believes Politicians, 13 September, 8
- Capano G and M. Howlett, 2024, Calibration and Specification in Policy Practice: Micro-dimensions of Policy Design, *Policy Design and Practice*, 7(2), 115–128

- Carlitz R, P de Renzio, W Krafchik and V Ramkumar, 2009, Budget Transparency around the World. Results from the 2008 Open Budget Survey, *OECD Journal on Budgeting*, 2, 1–17
- Carlitz, R, 2013, Improving Transparency and Accountability in the Budget Process: An Assessment of Recent Initiatives, *Development Policy Review*, 31(Suppl 1), 549–567
- Carney, S, 2021, Albanese’s Small-Target Strategy May Give Labor a Remarkable Victory – Or Yet More Heartbreak, *The Conversation*, 2 September
- Carney S, 2022, Genius or Misguided? Labor’s Small Target Strategy Is High Risk, *Sydney Morning Herald*, 23 February
- CFI Team, 2024, *Fiscal Policy, The Budgetary Policy of the Government*
- Chalmers J, 2013, *Glory Daze, How a World Beating Nation Got So Down On Itself*, Melbourne University Press
- Chalmers J and K Gallagher, 2022, 2022/2023 Budget Paper No. 1, October
- Chambers G and G Brown, 2022, ALP’s Decade of Deeper Deficits, *The Weekend Australian*, 20 May, 1, 6
- Chan G, 2018, *Rusted Off, Why Country Australia Is Fed Up*, Vintage Australia
- Chang C, 2016, How the \$6.3 billion Budget Cuts Contained in the Omnibus Bill Affect You, news.com.au, 16 September
- Charles E, 1987a, Taxes, Economy Are Main Issues, *Sydney Morning Herald*, 15 June, 6
- Charles E, 1987, Media’s Knuckles Rapped Over Opinion Poll Reports, *Sydney Morning Herald*, 29 June, 7
- Charter of Budget Honesty Act, 1998, No. 22, An Act to Provide for a Charter of Budget Honesty
- Chen L and J Zhang, 2020, The Blurred Boundaries Between Budget Transparency and State Secrecy: a Survey of Three Departments Across 36 Chinese Municipalities, *East Asia (Piscataway N. J)*, 37(4), 301–316
- Chessell D, L Williams, P Crone and M Edey, 2012, *2012 Review of Treasury’s Forecasting Methodology and Performance*, The Treasury
- Chisholm C, 2023, *How the Taxation of Superannuation Affects Welfare and the Budget*, Address to the Australian Conference of Economists, 11 July, 1–26
- Chohan U, 2013, Canada and the Global Network of Parliamentary Budget Officers, *Canadian Parliamentary Review*, Autumn, 17–20
- Chohan U and K Jacobs, 2016, The Presidentialisation Thesis and Parliamentary Budget Office, *Parliamentary Affairs*, 70, 361–376
- Chohan U, 2017, Robust Reverse – Accountability in the Budget Process: Lessons from the Independent Review of the Australian Parliamentary Budget Office, *Discussion Paper Series: The art and science of Legislature Budget Offices*, 1–9

- Chohan U, 2017a, What Is a Charter of Budget Honesty? The Case of Australia, *Canadian Parliamentary Review*, Spring, 11–15
- Chohan, U, 2017, Should Canada Emulate Australia with a ‘Budget Honesty’ Charter?, *The Canadian Press*, 24 October, 1–4
- Chohan U, 2018, Independent Budget Offices and the Politics – Administration Dichotomy, *International Journal of Public Administration*, 41(12), 1009–1017
- Chohan, U, 2018a, *The Roles of Independent Legislative Fiscal Institutions: A Multidisciplinary Analysis*, Ph D Thesis, UNSW
- Chote R and S Wren-Lewis, 2013, *United Kingdom: Fiscal Watchdog and Official Forecaster*, Oxford Scholarship Online, 234–249
- Chote R, 2013, *Britain’s Fiscal Watchdog: A View from the Kennel*, Speech by the Chairman of the Office for Budget Responsibility to the Institute and Faculty of Actuaries Spring Lecture, London, 9 May
- Christensen L and J Cornelissen, 2015, Organisational Transparency as a Myth and Metaphor, *European Journal of Social Theory*, 18(2), 132–149
- Cimpoeru M and V Cimpoeru, 2015, Budget Transparency – An Improving Factor for Corruption Control and Economic Performance, *Procedia Economics and Finance*, 27, 579–586
- Citro F B Cuadrado-Ballesteros and M Bisogno, 2019, Explaining Budget Transparency Through Political Factors, *International Review of Administrative Sciences*, 87(1), 115–134,
- Clark D, 1996, Paving the Road to Political Honesty, *Australian Financial Review*, 4 September, 26
- Clark J, 2025, *Budget Insights: Navigating the Pre-election Economic and Fiscal Outlook (PEFO)*, 3 April, 1–27
- Code for Financial Stability (UK), 1998
- Colebatch H (ed), 2006, *Beyond the Policy Cycle: The Policy Process in Australia*, Allen & Unwin, Crows Nest, NSW
- Colebatch T, 2010, A Climate for Change, *The Age*, 31 August, 11
- Commonwealth Government, 1976, *Royal Commission on Australian Government Administration*, Report, 10 August
- Commonwealth Government (Reid Committee), 1983a, *Review of Commonwealth Administration (RAC)*, January
- Commonwealth Government, 1983b, *Reforming the Australian Public Service (RAPS): A Statement of the Government’s Intentions*, Australian Government Publishing Service
- Commonwealth Government, 1984, *Budget Reform: A Statement of the Government’s Achievements and Intentions in Reforming Australian Government Financial Administration*, Australian Government Publishing Service

Commonwealth Government, 1989, *1989–90 Budget Paper No 1*, Statement 3

Commonwealth Government, 1994, *1994–95 Budget Paper No. 1*, Statement No. 4

Commonwealth Government, 1997, *Public Service Amendment Act 1997*

Commonwealth Government, 2002, *Budget Paper No. 5: The 2002/2003 Intergenerational Report*

Commonwealth Government, 2007, *Intergenerational Report*

Commonwealth Government, 2010, *Ahead of The Game – Blueprint for the Reform of Australian Government*

Commonwealth Government, 2010, *Intergenerational Report: Australia in 2050: Future Challenges*

Commonwealth Government, 2015, *Intergenerational Report: Australia in 2055*

Commonwealth Government, 2019, *Independent Review of the Australian Public Service (APS Review)*

Commonwealth Government, 2021, *Intergenerational Report: Australia in 2060*

Commonwealth Monthly Financial Statements, 2000–2021

Compston H, 1990, The Australian General Election of 1990, *Electoral Studies*, 9(3), 237–240

Compton M and P ‘t Hart (Eds), 2019, *Great Policy Successes: How governments Get It Right in a Big Way at Least Some of the Time*, Oxford University Press

Compton M and P ‘t Hart, 2019, How to ‘See’ Great Policy Successes: A Field Guide to Spotting Policy Successes in the Wild, in M Compton and P ‘t Hart (Eds), *Great Policy Successes: How governments Get It Right in a Big Way at Least Some of the Time*, Oxford University Press, 1–20

Considine M, 1988, The Corporate Management Framework as Administrative Science: A Critique, *Australian Journal of Public Administration*, 47(1), 4–18

Cook P, 1998, Senate Hansard, 1247–1248, 1332, 25 March

Coorey P, 2007, Older, Wiser but Still in the Red, *Sydney Morning Herald*, 3 April, 1

Coorey P, 2010a, Strong Growth as World Recovers... But Rates to Rise, *Sydney Morning Herald*, 27 January, 1

Coorey P, 2010b, ETS the Only Option, Says Treasury on Climate Change, *Sydney Morning Herald*, 2 February, 2

Coorey P, 2016, Compensation Bill Dampens GST Appetite, *Australian Financial Review*, 3 February, 4

Coorey P, 2018, Scott Morrison’s \$9b GST Fix, *Financial Review*, 4 July

Coorey P, 2019, 'Ill-Prepared': Thodey Damns Public Service, *Australian Financial Review*, 13 December – 1.13pm

Corbett D, 1996, *Australian Public Sector Management*, 3rd edition, Allen & Unwin

Costello P, 1994, Budget Debate, House of Representatives Hansard, 31 May, 1026–1029

Costello P and J Fahey, 1996, Budget Statements 1996–97, 1996–1997 Budget Paper No. 1, Australian Government Publishing Service

Costello P, 1996, *Charter of Budget Honesty Draft*

Costello P, 1996a, Second Reading Speech, Charter of Budget Honesty Bill, Hansard, House of Representatives, 11 December 1996, 8183–8185

Costello P, 1997, Answer to a Question without Notice from M. Brough, Hansard, House of Representatives, 18 November, 10615–10616

Costello P, 1997a, Second Reading Speech, Charter of Budget Honesty Bill, Hansard, House of Representatives, 5 December, 12234–12236

Costello P, 1998, *Preliminary 1997–1998 Budget Outcome*, Press Release, 10 August

Costello P and J Fahey, 2001a, 2001/02 Budget, *Budget Paper No. 1*

Costello P, 2001, 2001–2002 *Economic and Fiscal Outlook Shows a Resilient Australian Economy*, Press Release, 17 October

Costello P and J. Fahey, 2002, *Final Budget Outcome Report*

Costello P and N. Minchin, 2002, *2002–03 Economic and Fiscal Outlook*, Press Release, 27 November

Costello P, 2004, 2003-04 Final Budget Outcome, *Press Release*, 16 September, 1

Costello P and N. Minchin, 2004, *2003–04 Final Budget Outcome Report*

Costello P and N Minchin, 2007, *2007/08 Budget Papers No. 1, No. 2 & No. 3*

Costello P, 2007, *2007–08 Mid-Year Economic and Fiscal Outlook*, Press Release, 15 October

Costello P, 2017, *Black Holes to Surplus Budgets*, Speech to UNSW Canberra

Cox L, 2015, Change in View of Climate Apparently, *Sydney Morning Herald*, 6 March, 4

Cranston M, 2019, Iron Ore Bolsters Record Earnings, Gives Budget a Boost, *Australian Financial Review*, 29 March, 12.01am

Cresswell A, 2010, Blow-Out in Rebate Firm's Case for Means Test, *The Australian*, 2 February, 7

Crowe D, 2007, Grim Future for Tax Cuts, *Australian Financial Review*, 3 April, 1, 8

Crowe D and L Tingle, 2009, Swan Defends Recovery Optimism, *The Financial Review*, 1, 10

- Crowe D, 2010, Swan Rejects Big Bang on Productivity, *Australian Financial Review*, 2 February, 1
- Crowe D, 2013a, Aid Cuts, ‘Stop the Boats’ Dividend Underpin Hockey’s \$42bn Savings, *The Australian*, 6 September, 1
- Crowe D, 2013b, Hockey’s Buffer for Economy, Rising Dollar Fears of US Shock Behind \$9BN Reserve Bank Top Up, *The Australian*, 24 October, 1, 4
- Cuadrado-Ballesteros B and M Bisogno, 2021, Public Sector Accounting Reforms and the Quality of Governance, *Public Money & Management*, 41(2), 107–117
- Cuadrado-Ballesteros B and M Bisogno, 2022, Budget Transparency and Financial Sustainability, *Journal of Public Budgeting, Accounting & Financial Management*, 34(6), 210–234
- Cullen S, 2012, Swan Dumps Budget Surplus Pledge, *ABC News Online*, 21 December
- Curran, J, 2022, Australia’s China Odyssey: From Euphoria to Fear, NewSouth Publishing, Sydney
- Daily Telegraph*, 1951, 27 September, 1
- Daniel D, 2022, Labor’s Urgent Care Clinics Not Costed by Parliamentary Budget Office, Gallagher Reveals, *Sydney Morning Herald*, 15 April
- Davies A, 1995, Door Left Open for Privatisations, *Sydney Morning Herald*, 1 February, 1
- Davis G, J Wanna, J Warhurst and P Weller, 1993, *Public Policy in Australia*, Allen & Unwin
- Davis G, P Weller and C Lewis, 1989, *Corporate Management in Australia: Reconciling Accountability and Efficiency*, MacMillan
- Dawkins J, 1983, *National Economic Summit Conference, Documents and Proceedings, 11–14 April*, 2, Record of Proceedings, 13 April, 134–137
- Dawkins J, 1983, Speech, House of Representatives, Hansard, 18 May, 638–640
- Dawkins J, 1983a, Budgetary Reform Measures, Ministerial Statement, House of Representatives, Hansard, 7 September, 482–483
- Dawkins J, 1984, Ministerial Statement, Appropriations and Outlays: Department Estimates 1984–85, House of Representatives Hansard, 13 September, 1268–1269
- Dawkins J, 1992, Budget Speech, Appropriation Bill No. 1, House of Representatives Hansard, 18 August, 54–61
- De Silva S, 2009, Japan–Australia Trade Issues: An Analysis of Recent Developments in Market Liberalization, *The Otemon Journal of Australian Studies*, 35, 1–19
- De Simone E, M Bonasia, G Gaeta and L Cicatiello, 2019, The Effect of Fiscal Transparency on Government Spending Efficiency, *Journal of Economic Studies*, 46(7), 1365–1379

- Department of Finance, 1983, *Report of the Forward Estimates of Budget Outlays 1983–84, 1984–85 and 1985–86*, March
- Department of the Prime Minister and Cabinet, 2008, *Australia 2020 Summit: Final Report*, Government of Australia
- Deusevic T, 2010, Our Coming of Age, *The Australian*, 2 February, 11
- Dixon J, 1996, Reinventing Government: The Gore Vision and the Australian Reality, *Public Productivity & Management Review*, 19(3), 338–362
- Dodd T, 2014, Graduate Pay Justifies Uni Fee Rise, Says Pyne, *Sydney Morning Herald*, 9 May, 4 & 5
- Doorenpleet R and H Pellikaan, 2013, Which Type of Democracy Performs Best? *Arta Politica*, 48(3), 237–267
- Dowding K, P. Leslie and M. Taflaga, 2025, Policy Success and Failure in Australia, *Australian Journal of public administration*, Vol. 1, 1–11
- Downs A, 1957, *An Economic Theory of Democracy*, Harper & Bros
- Dracea R, M. Pirtea, M. Cristea, G. Noja and L. Ciobanu, 2024, Budget Transparency and Good Governance for Human Development and Citizens’ Well-Being: New Empirical Evidence from the European Union, *The Engineering Economics*, 35(3), 328–347
- Drucker S and G Gumpert, 2007, Through the Looking Glass: Illusions of Transparency and the Cult of Information, *Journal of Management Development*, 26(5), 493–498
- Dubrow G, 2002, Systems of Governance and Parliamentary Accountability, in the World Bank Institute and Parliamentary Centre (Eds), *Parliamentary Accountability and Good Governance*, World Bank, 2329
- Edwards J, 1996, *Keating: The Inside Story*, Penguin
- Ellercamp P and I. Perkin, 1983, ACTU Offers Wage Restraint – At a Price, *The Australian*, 12 April, 2
- Ellercamp P, 1983, Kelty Wows ‘Em... But Can the ACTU Deliver?, *The Australian*, 12 April, 2
- Ellercamp P, 1983, The Ball Is in the Employer’s Court, Comment, *The Australian*, 13 April, 2
- Ellercamp P, 1983a, Comment, *The Australian*, 13 April, 2
- Ellercamp, P 1983, Treasurer Presents Three Options on Economic Future, *The Australian*, 12 April, 1
- Ennsner-Jedenastik L and G Schumacher, 2021, What Parties Want from Their Leaders: How Office Achievement Trumps Electoral Performance as a Driver of Party Leader Survival, *European Journal of Political Research*, 60(1), 114–130
- Erkkila T (ed), 2012, *Government Transparency, Impacts and Unintended Consequences*, Palgrave Macmillan

- Evans G, 1997, Charter of Budget Honesty Bill, 1996 Second Reading Debate, 5 February, House of Representatives Hansard 136–152
- Fadden A, 1969, *They Called Me Artie: The Memoirs of Sir Arthur Fadden*, The Jacaranda Press
- Farr M, 1997, Honest, It's a Poll Threat, *Daily Telegraph*, 19 November, 26
- Farr M, 2000, Costello Pledges a Surplus Without Using Asset Sales, *Daily Telegraph*, 9 May, 8
- Farr M, 2001, Costello Jumps the Gun – Early Report 'Good', *Daily Telegraph*, 17 October, 8
- Federal Accountability Act (Canada), 2006
- Felle T, 2016, Freedom of Information in the UK: Opportunity and Threat, *Political Insight*, 7(1)
- Fellows J & B Dollery, 2021, Australian Government Failure and the Vet Fee-Help Loan Programme, *International Journal of Education Management*, 35(1), 271–281
- Fenna A, 2010, The Return of Keynesianism in Australia: The Rudd Government and the Lessons of Recessions Past, *Australian Journal of Political Science*, 46(3), 353–369
- Fenster M, 2015, Transparency in Search of a Theory, *European Journal of Social Theory*, 18(2), 150–167
- Finance Act (UK), 1998
- Finance and Expenditure Committee, 1994, *Report on the Fiscal Responsibility Bill*, NZ House of Representatives
- Fiscal Responsibility Act, 1994*, Statutes of New Zealand No. 17, 175–189
- Flyverbom, M, 2015, Sunlight in Cyberspace? On Transparency As a Form of Ordering, *European Journal of Social Theory*, 18(2), 168–184
- Forster J and J Wanna (Eds), 1990, *Budgetary Management and Control: The Public Sector in Australasia*, Macmillan Australia
- Forster J and J Wanna, 1990, Introduction: Issues in Contemporary Budgetary Management and Control, in J Forster and J Wanna (Eds), *Budgetary Management and Control: The Public Sector in Australasia*, Macmillan Australia, ix–xiii
- Fox J, 2007, The Uncertain Relationship Between Transparency and Accountability, *Developments in Practice*, 17(4–5), 663–671
- Frame T (Ed), 2017, *The Ascent To Power 1996: The Howard Government Volume I*, University of New South Wales Press
- Frame T (Ed), 2018, *Back From The Brink 1997–2001: The Howard Government Volume II*, University of New South Wales Press Ltd, Sydney

- Fraser J, 2015, Senate Economics Legislation Committee Estimates, Canberra, 25 February, 22
- Fraser M and M Simons, 2015, *Malcolm Fraser: The Political Memoirs*, Melbourne University Publishing
- Frydenberg J and M Cormann, 2018, *Mid-Year Economic and Fiscal Outlook 2018–19*
- Frydenberg J, 2019, Appropriation Bills 2019–2020, Second Reading, 2 April, 1561–1572
- Frydenberg J and M. Cormann, 2019, 2019–2020 Budget Papers, Budget Paper No. 1
- Frydenberg J, 2020, Appropriation Bills, 2020–2021, Second Reading, 6 October, 6761–6772
- Frydenberg J, 2021, Appropriation Bills, 2021–2022, Second Reading, 11 May, 3703–3714
- Frydenberg J and S. Birmingham, 2021, *2021–22 Budget Papers*, Budget Paper No. 1
- Frydenberg J, 2022, Appropriation Bills, 2022–2023, Second Reading, 29 March, 1157–1164
- Fung A, M Graham and D Weil, 2007, *Full Disclosure: The Perils and Promise of Transparency*, Cambridge University Press
- Galligan B, J Nethercote and C. Walsh (Eds), 1990, *Decision Making in Australian Government: The Cabinet & Budget Processes*, Centre for Research on Federal Financial Relations and Royal Australian Institute of Public Administration (ACT Division)
- Ganghof S, 2010, Review Article: Democratic Inclusiveness: A Reinterpretation of Lijphart's Patterns of Democracy, *British Journal of Political Science*, 40(3), 679–692
- Garnett A and P. Lewis 2008, Chapter 8: The Economy, in Aulich C and R Wettenhall (Eds), *Howard's Fourth Government: Australian Commonwealth Administration 2004–2007*, University of New South Wales Press, 135–151
- Garnett A and P Lewis, 2010, The Economy, in Aulich C and M. Evans (Eds), *The Rudd Government: Australian Commonwealth Administration 2007–2010*, ANU Press, 181–198
- Gaventa, J & R. McGee, 2013, The Impact of Transparency and Accountability Initiatives, *Developments in Practice*, Vol.31(s1), s3–28
- Gillard J, 2014, *My Story*, Knopf
- Gittins R, 1983, A Straw Man, a Tin Man and a Place in the Middle, *Sydney Morning Herald*, 13 April, 9
- Gittins R, 1999, Rubicon Crossed Axing to Taxing, *Sydney Morning Herald*, 29 November, 37
- Gittins R, 2000a, Too Supercilious by Half: This Is a Smug Budget from a Smug Treasurer, *Sydney Morning Herald*, 10 May, 1
- Gittins R, 2000b, So Much for Budget Honesty, *Sydney Morning Herald*, 15 May, 35
- Gittins R, 2001a, To Be Honest, the Budget Isn't: Peter Has Exploited the Loopholes in His Own Law, Allowing Him to Pretend We're Still in Surplus, *Sydney Morning Herald*, 28 May, 31

Gittins R, 2001b, Pre-election Fiscal Dishonesty: When You Strip Away the Accounting Fiddles, It's Clear the Budget Is Actually in Deficit, *Sydney Morning Herald*, 22 October, 35

Gittins R, 2001c, Monday Comment: Elections and Fidelity Don't Mix, *Sydney Morning Herald*, 19 November, 29

Gittins R, 2002, Please, for All Our Sakes, Don't Mention the deficit, *Sydney Morning Herald*, 30 September, 3

Gittins R, 2002a, Costello's Topsy-Turvy Spin, Tomorrow Night's Budget May Well Be in Deficit but, Whether It Is or it Isn't, Economists and the Media Will Tell Us It's in Surplus, *Sydney Morning Herald*, 13 May, 29

Gittins R, 2007a, Plenty of Treats, but Temptation to Splash Out Avoided, *Sydney Morning Herald*, 9 May, 1, 4

Gittins R, 2007b, Stimulus is unlikely to push Reserve's buttons, *Sydney Morning Herald*, 12 May, 45

Gittins R, 2007c, Time to give up on using the budget as a tool of Macro management, *Sydney Morning Herald*, 14 May, 19

Gittins R, 2008, Why the Treasurer's Sums Failed to Add Up, *Sydney Morning Herald*, 17/18 May, 47

Gittins R, 2009, Budget Tax Cuts to Replace Howard-Invented Cash Splash, *Sydney Morning Herald*, 11 May, 19–20

Gittins R, 2011, Nip and Tuck on the Road to Surplus, *Sydney Morning Herald*, 30 November, 1

Gittins R, 2012, Keeping Budget Vows Is What Makes Australia Great, *Sydney Morning Herald (Business Day)*, 29 October, 4

Gittins R, 2012, Swan's Innovation: The Budget As Bulldozer, *Sydney Morning Herald (Business Day)*, 14 May, 4

Gittins R, 2012, The Sleight of Hand Behind the Budget Figures, *Sydney Morning Herald (Business Weekend)*, 12/13 May, 10 and 11

Gittins R, 2013, Nothing Shifty About Midyear Budget Review, *Sydney Morning Herald (Weekend Business)*, 21/22 December, 5

Gittins R, 2014, Tough and Unfair: It's Business as Usual, *Sydney Morning Herald*, 13 May, 8.00pm

Gittins R, 2015, Treasurer Plays Blame Game with Our Future, *Sydney Morning Herald*, 6 March, 1, 4

Gittins R, 2019, Treasury Signs Off on Budget Fantasy Forecasts, *Sydney Morning Herald*, 29 April 12.00am

- Goldfrank B, 2007, *Lessons from Latin American Experience in Participatory Budgeting*, Paper presented at the Latin American Studies Association Meeting San Juan, Puerto Rico, March 2006, January
- Gootjes B and J de Haan, 2022, Do Fiscal Rules Need Budget Transparency to Be Effective? *European Journal of Political Economy*, 75, 1–23
- Gourley P, 2018, The ‘Independent’ Review So Botched It Will Need to Be Reviewed, *Sydney Morning Herald*, 4 June
- Grattan M, 2012, Hockey Attack on Benefits Blasted, *Sydney Morning Herald*, 20 April, 5
- Grattan M, 2019, View from the Hill: Morrison Won’t Have a Bar of Public Service Intrusions on Government’s Power, *The Conversation*, 13 December
- Gray J, 2002, Deficit to Widen as Population Ages, *Australian Financial Review*, 15 May
- Greber J, 2013, Hockey Loads RBA Barrel for Crisis, *Australian Financial Review*, 24 October, 1
- Greber J, 2015, Treasurer’s John Fraser Says Future Fund Cash Switch Not His Call, *Australian Financial Review*, 1 June – 12.08pm
- Greber J, 2016, Morrison Chooses to Reject \$25b Gift: Treasury – Budget Update, *The Australian Financial Review*, 20 December, 7
- Gregory R, 1995, The Peculiar Tasks of Public Management: Toward Conceptual Discrimination, *Australian Journal of Public Administration*, 54(2), 171–183
- Gregory R, 1999, Social Capital Theory and Administrative Reform: Maintaining Ethical Probity, *Public Administration Review*, 59(1), 63–75
- Griffiths E, 2013, Joe Hockey Defends Howard Government Tax Cuts After Reports Say They Contributed to the Structural Deficit, *ABC News*, 22 May, 1–3
- Griffiths E, 2013, Labor Refuses to Backdown on Legislation to Cut University Funding by \$2.3 billion Amid Gonski Debate, *ABC News*, 4 December
- Grigg, A, 2007, Critics say Document Papers Over Cracks Caused by Global Warming, *The Australian*, 3 April, 10
- Gruen D and G Stevens, 2000, Australian Macroeconomic Performance and Policies in the 1990s, *Reserve Bank of Australia Conference Volume 2000*, 24–25 July, 32–72
- Gruen D and S Shrestho (eds), 2000, The Australian Economy in the 1990s, *Reserve Bank of Australia Conference Volume 2000*, 24–25 July, 1–391
- Hall P, 1982, *Great Planning Disasters*, University of California Press
- Hall V and C McDermott, 2014, *Recessions and Recoveries in New Zealand’s Post-Second World War Business Cycles*, Reserve Bank of New Zealand Discussion Paper Series
- Halligan J and J Power, 1992, *Political Management in the 1990s*, Oxford University Press

- Halligan J, 2010, *The Rudd Government: Australian Commonwealth Administration 2007–2010*, ANU E Press, 35-54
- Halligan J, 2013, The Evolution of Public Service Bargains of Australian Senior Public Servants, *International Review of Administrative Sciences*, 79(1), 111–129
- Halligan J, 2021, *The Current Capability of the Australian Public Service (APS)*, Submission 26, Submission to the Senate Finance and Public Administration Reference Committee, Inquiry into the Current Capability of the Australian Public Service, 1-9
- Hamilton C and S Maddison, 2007, *Silencing Dissent: How the Australian Government is Controlling Public Opinion and Stifling Debate*, Allen and Unwin
- Hammond J, S Bailey, O Gore, K Checkland, S Darley, R McDonald and T Blakeman, 2021, The Problem of Success and Failure in Public-Private Innovation Partnerships, *Journal of Social Policy*, 51 (4), 771–791
- Hansen H, 2015, Numerical Operations, Transparency Illusions and Datafication, *European Journal of Social Theory*, 18(2), 203–220
- Hansen H, L Christensen and M. Flyverbom, 2015, Introduction: Logics of Transparency in Late Modernity: Paradoxes, Mediation and Governance, *European Journal of Social Theory*, 18(2), 117–131
- Harmel R and K Janda, 1994, An Integrated Theory of Party Goals and Party Change, *Journal of Theoretical Politics*, 6(3), 259–287
- Harper S, 2005, Speech to Conservative MP’s on Parliament Hill, 4 November
- Harris A, 1989, Corporate Management: A Departmental View, in G Davis, P Weller & C Lewis (Eds), *Corporate Management in Australian Government: Reconciling Accountability and Efficiency*, McMillan Australia, 48–63
- Hartcher P, 2007a, One Thing’s Certain, the Hot Air Is Warming Up, *Sydney Morning Herald*, 3 April, 4
- Hartcher, P, 2007b, What Problem?, *Sydney Morning Herald*, 3 April, 1, 4
- Hartcher P, 2009, *To the Bitter End. The Dramatic Story Behind the Fall of John Howard and the Rise of Kevin Rudd*, Allen & Unwin, Sydney
- Hawke L & J Wanna, 2010, Australia after Budget Reform: A Lapsed Pioneer or Decorative Architect?, in J Wanna, JJ Vries & L Jensen (eds.), *The Reality of Budgetary Reform in OECD Nations: Trajectories and Consequences*, Edward Elgar, 65–90
- Hawke L, 2012, Australian Public Sector Performance Management: Success or Stagnation?, *International Journal of Productivity and Performance Management*, 61(3), 310–328
- Hawke R, 1986, Ministerial Statement, House of Representatives Hansard, 25 September, 1448–1454
- Hawthorne O, 2015, *Do International Corruption Metrics Matter? The Impact of Transparency International’s Corruption Perception Index*, Lexington Books

- Heald D, 2006, Transparency As an Instrument Value, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 59–73
- Heald D, 2006, Varieties of Transparency, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, Oxford University Press, 25–43
- Heald D, 2012, Why Is Transparency About Public Expenditure So Elusive, *International Review of Administrative Sciences*, 78(1), 30–49
- van Heck S, 2018, Appealing Broadly or Narrowing Down? The Impact of Government Experience and Party Organisation on the Scope of Parties’ Issue Agendas, *Party Politics*, 24(4), 347–357
- Heinemann F, 2006, Planning or Propaganda? An Evaluation of Germany’s Medium-term Budget Planning, *FinanzArchiv*, 62 (2006), 551–578
- Helgeby S and J Clark, 2024, *Budget Insights: Navigating the Budget Papers*, PBO Seminar, 17 April, 1-32
- Henninger Mc, 2017, Freedom of Information and the Right to Know: Tensions Between Openness and Secrecy, *Open Publications of UTS Scholars*, 22(4), 1–15
- Henry K, 2007, *Treasury’s Effectiveness in the Current Environment*, Speech to Treasury Staff, 14 March, 1–25
- Hewitt J, 2010a, Massaged Figures Help Liberals Balance Books, *Australian Financial Review*, 19 August, 6
- Hewitt J, 2010b, Coalition Tackled on \$377M Budget Gap, *Australian Financial Review*, 19 August, 6
- Higgins R, 1994, Financial and Management Reforms, in *Report from the Standing Committee on Financial and Public Administration, Public Service Reform, 1: Conference Papers, 10 August*, 63–71
- Hill J, 2022, Chair of the Joint Committee of Public Accounts and Audit, Speech at the Tenth Anniversary Conference of the Parliamentary Budget Office, 3 November
- Ho, A, 2010, Budget Reforms in the United States: A ‘Perfect Storm’ for a New Wave of Deficit Reduction Reforms, in J Wanna, L Jensen and J de Vires (Eds), *The Reality of Budgetary Reform in OECD Nations: Trajectories and Consequences*, Edward Elgar, 18–34
- Hockey J, 2010, A Dishonest Budget in M Fifield, A Robb, D Colmer and S Buttenshaw (Eds), *The Party Room*, Bayfield Colour Printers, 6–7
- Hockey J, 2011, First Reading Speech, Charter of Budget Honesty Amendment Bill, 2011, House of Representatives Hansard, 22 August, 8722–8724
- Hockey J 2011, Second Reading Speech, Charter of Budget Honesty Amendment Bill, 2011, and Parliamentary Budget Office Bill, 2011, Cognate Debate, House of Representatives Hansard, 12 September, 9550–9552

- Hockey J, 2012, *The Age of Entitlement*, Speech to the Institute of Economic Affairs, 17 April
- Hockey J and M Cormann, 2013, *Mid-Year Economic and Fiscal Outlook*, Joint Press Release, 17 December, 1–3
- Hockey J, 2013, Mid-Year Economic and Fiscal Outlook 2013–14 speech and joint questions and answers, Nation Press Club, 17 December
- Hockey J, 2014, Budget Speech, House of Representative Hansard, 13 May, 3590–3598
- Hockey J and M Cormann, 2014, *2014/15 Budget Papers No. 1, No 2. & No.3*, 13 May
- Hockey J, and M. Cormann, 2015, 2015–16 Budget Papers, Budget Paper No. 1
- Holmes, M, 1989, Corporate Management: A View from the Centre, in G Davis, P Weller and C Lewis (Eds), *Corporate Management in Australian Government: Reconciling Accountability and Efficiency*, Centre for Australian Public Sector Management, 29–47
- Holmes M and D Shand, 1995, Management Reform: Some Practitioner Perspectives on the Past Ten Years, *Governance*, 8(4), 551–578
- Hood C and D Heald, 2006, Preface, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, x–xiii
- Hood C, 2006, Transparency in Historical Perspective, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 3–23
- Hood C, 2006, Beyond Exchanging First Principles? Some Closing Comments, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 211–225
- Horton M and A El-Ganainy, 2024, *Fiscal Policy: Taking and Giving Away*, International Monetary Fund
- Horvath M, 2018, EU Independent Fiscal Institutions: An Assessment of Potential Effectiveness, *JCMS*, 56(3), 504–519
- House of Representatives Standing Committee on Finance and Public Administration, 1990, *Not Dollars Alone: Review of the FMIP*, Australian Government Printing Service
- Howard J, 1978, Tax Indexation, House of Representatives, Hansard, 3017–3018
- Howard J, 1979, Government Decisions on Expenditure and Taxation, House of Representatives, Hansard, 2389–2395
- Howard J, 1995a, Opposition Budget Reply, House of Representatives Hansard, 11 May, 400–405
- Howard J, 1995b, *Headland Speech: The Role of Government*, The Menzies Research Centre 1995 National Lecture Series, 1-16
- Howlett M, 2012, The Lessons of Failure, Learning and Blame Avoidance: in Public Policy Making, *International Political Science Review*, 33(5), 539–555

Howlett M, A McConnell and A Perl, 2015, Forum Section: Theoretically Refining the Multiple Framework Streams and Stages: Reconciling Kingdom and Policy Process Theory, *European Journal of Political Research*, 54, 419–434

Howlett M and A. Migone, 2025, Beyond Evidentiary Uncertainty: Mitigating Political Risks in Policy Designs, *Policy Design and Practice*, 8(3), 379–391

Hudson B, D Hunter and S Peckham, 2019, Policy Failure and the Policy Implementation Gap: Can Policy Support Programs Help? *Policy Design and Practice*, 2(1), 1–14

Hudson P, 1997, Coalition to Reject Changes to Budget Bill, *The Age*, 17 November, 3

Hutchens G and J Massola, 2015, Joe Hockey Breaches Charter of Budget Honesty, *Sydney Morning Herald*, 4 February

Hutchens G, 2014, Tony Abbott Budget to Blow Out by Billions More Than Expected, *The Sydney Morning Herald*, 26 November

Hutchens G, 2015, Bewdy – So No Climate Change Until 2055, *Canberra Times*, 6 March, 5

Inam B and D. Murat, 2025, Fiscal Performance and Budget Transparency: An Application for OECD Countries, *Bulletin of Economic Theory and Analysis*, 10(3), 1241–1262

Ingram H and D. Mann (eds), 1980, *Why Policies Succeed or Fail*, SAGE Publications

Institute of Public Administration Australia (IPAA Queensland), 2023, *Unpacking the Robodebt Royal Commission*, Briefing Note

International Budget Partnership (IBP), 2005, *Open Budget Survey Questionnaire, 2006 Open Budget Survey*, Center on Budget and Policies Priorities, Washington DC

International Budget Partnership (IBP), 2006, *More Public Information Needed to Hold Governments to Account*, Open Budget Survey, Center on Budget and Policy Priorities

International Budget Partnership (IBP), 2007, *Open Budget Questionnaire, 2008 Open Budget Survey*, September, Center on Budget and Policy Priorities

International Budget Partnership (IBP), 2008, *Open Budgets Transform Lives*, Open Budget Survey, Center on Budget and Policy Priorities

International Budget Partnership (IBP), 2009, *Open Budget Questionnaire, 2010 Open Budget Survey*, Center on Budget and Policy Priorities

International Budget Partnership (IBP), 2010, *Open Budgets Transform Lives. The Open Budget Survey, 2010*, Center on Budget and Policy Priorities

International Budget Partnership (IBP), 2011, *Open Budget Questionnaire, 2012 Open Budget Survey*, Center for Budget and Policy Priorities

International Budget Partnership (IBP), 2015, *Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options*, 2015 Open Budget Survey, Center for Budget and Policy Priorities

International Budget Partnership (IBP), 2016, *Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options*, 2017 Open Budget Survey

- International Budget Partnership (IBP), 2019, *The Seventh Assessment of Fiscal Transparency, Public Participation, and Formal Oversight in 117 Countries*
- International Budget Partnership (IBP), 2023a, *The Ninth Edition of Fiscal Transparency, Public Participation, and Formal Oversight in 125 countries*
- International Budget Partnership (IBP), 2023b, *Open Budget Partnership*. United Kingdom
- International Monetary Fund (IMF), 1998, *Web Document 4. D: Code of Good Practices on Fiscal Transparency – Declaration of Principles*
- International Monetary Fund (IMF), 1999, *Code of Good Practices in Monetary and Financial Policies: Declaration of Principles*
- International Monetary Fund (IMF), 2000a, *Supporting Document to the Code of Good Practices on Transparency in Monetary and Financial Policies*
- International Monetary Fund (IMF), 2000b, *Code of Good Practices on Transparency in Monetary and Financial Policies*
- International Monetary Fund (IMF), 2025, What is the IMF?
- Ireland J, 2013, Budget Deficit Blows Out to \$30b, *Sydney Morning Herald*, 2 August
- Irvine J, 2018, Eyebrows raised over Treasury secretary appointment, *Sydney Morning Herald*, 13 July 12.01am
- Iskander M and N. Chamlou, 2000, *Corporate Governance: A Framework for Implementation*, The World Bank Group
- Islam R, 2003, *Do More Transparent Governments Govern Better*, Working Paper No. 3077, 1-41
- Jackman C, 2008, *Inside Kevin 07, The People, The Plan, The Prize*, Melbourne University Press
- Jackson M, 1987, The Eye of Doubt: Neutrality Responsibility and Morality, *AJPA*, 46(3), 280–292
- Jackson M, 1988, The Public Interest, Public Service and Democracy, *AJPA*, 47(3), 241–251
- Janda M, 2022, Treasurers Have Lots of Budget ‘Tricks’, but Josh Frydenberg Has Taken to One with Gusto, *ABC News*, 1 April
- Johnson C, 2011, Gillard, Rudd and Labor Tradition, *Australian Journal of Politics and History*, 57(4), 562–579
- Johnson C, J Wanna and H-A Lee (Eds), 2015, *Abbott’s Gambit: The 2013 Australia Federal Election*, ANU Press
- Joint Committee on Public Accounts (JSCA), 1995, *Financial Reporting for the Commonwealth: Towards Greater Transparency and Accountability*, Report 341, Australian Government Publishing Service

- Joint Committee of Public Accounts (JSCA), 1997, *An Advisory Report on the Charter for Budget Honesty Bill 1996*, Report 35
- Joint Committee of Public Accounts and Audit (JCAA), 2012, *Report 430, Review of Auditor-General's Reports Nos. 47 (2010–2011) to 9 (2011–12) and Reports Nos. 10 to 23 (2011–12)*, Parliament of Australia
- Joint Committee of Public Accounts and Audit (JCAA), 2014, *Report 446, Review of Operation of the Parliamentary Budget Office*, Parliament of Australia
- Joint Committee of Public Accounts and Audit (JCAA), 2020, *Report 482, Review of Operations of the Parliamentary Budget Office*, Parliament of Australia
- Joint Committee of Public Accounts and Audit (JCAA), 2022, *Report 490, Alternative Financing Mechanisms*, Parliament of Australia
- Joint Select Committee on the proposed Parliamentary Budget Office, 2011, *Inquiry into the proposed Parliamentary Budget Office*, Parliament of Australia
- Jones B, 2020, *What Is To Be Done*, Scribe Publications
- Jones T, F Bongiorno & J Uhr (Eds), 2018, *Elections Matter: Ten Federal Elections That Shaped Australia*, Monash University Publishing
- Joyce P, 2011, *The Congressional Budget Office: Honest Numbers, Power and Policymaking*, Georgetown University Press
- Joyce P, 2016, Evaluating the Impact of The Congressional Budget Office at Middle Age, 2016, *Congress and the Presidency*, 43, 279–299
- Jung H, 2022, Online Open Budget: The Effects of Budget Transparency on Budget Efficiency, *Public Finance Review*, 50(1), 91–119
- Justice J and C Dulger, 2009, Fiscal Transparency and Authentic Citizen Participation in Public Budgeting: The Role of Third Party Intermediation, *Journal of Public Budgeting, Accounting & Financial Management*, 21(2), 254–288
- Kaffash J, 2010, Mixed Reaction to Office for Budget Responsibility, *Public Finance*, 10 May, 1–2
- Kartiko W, H Rossieta, D Martani and T Wahyuni, 2018, Measuring Accrual-Based IPSAS Implementation and Its Relationship to Central Government Fiscal Transparency, *Administrative Review*, 15(4), 20–28
- Karvelas P, 2010, Abbott Won't Cost His Jobs Carrot, *The Australian*, 18 August, 8
- Keane B, 2008, Operation Sunlight: Lifting the Lid on Government Transparency, *Crikey*, 10 December, 1–6
- Keating M and D Rosalky, 1990, *Rolling Expenditure Plans: Australian Experience and Prognosis*, International Monetary Fund, 72-97
- Keating M and M Holmes, 1990, Australia's Budgetary and Financial Management Reforms, *Governance*, 3(2), 168–185

- Keating M, 1990a, The Process of Commonwealth Budgetary Control, in Forster J and J Wanna (Eds), *Budgetary Management and Control, The Public Sector in Australia*, Macmillan, 1-16
- Keating M, 1990b, Managing for Results in the Public Interest, *Australian Journal of Public Administration*, 49(4), 387–398
- Keating M, 2001, Public Management Reform and Economic and Social Development, *OEDC Journal of Budgeting*, Vol. 1 – No. 2, 141-212
- Keating M, 2019, Policy Advice: The Thodey Review on the APS and the Government’s Response, *Pearls and Irritations Blog*, 31 December
- Keating P, 1983, Federal Budget Speech, House of Representatives Hansard, 23 August, 802–813
- Keating P, 1987, 1987–88 Budget – Initial Measures, Ministerial Statement, House of Representatives Hansard, 13 May, 3132–3137
- Keating P and P Walsh, 1989, *Budget Paper 1, Statement 3, 3.21*, Australian Government Publishing Service, Canberra
- Keating P, 1992, *One Nation: Statement by the Prime Minister, the Honourable P. J. Keating MP, 26 February, Canberra*, Australian Government Printing Service
- Keating P, 1993, *Performance and Accountability in the Public Service: A statement by the Prime Minister*, 1 July
- Keating P, 1993, Transcript of Closing Remarks, Premiers Conference, 5 July, 1–4
- Keegan D, 1983, Business Delivers Real Message, *The Australian*, 12 April, 2
- Kehoe J, 2010, More Questions Than Answers, *Australian Financial Review*, 19 August, 8
- Kehoe J, 2010, Trust Us, We’ll Save You \$49.4bn, *Australian Financial Review*, 19 August, 8
- Kelly D, 1997, The Charter of Budget Honesty Bill, 1997, Second Reading Debate, Hansard, 168–174
- Kelly J and J Wanna, 2004, Crashing Through with Accrual Price Budgeting in Australia: Technical Adjustment or a New Way of Doing Business?, *The American Review of Public Administration*, 34(1), 94–111
- Kelly J and M Roddan, 2019, Labor Takes Fight to PM on Economy, Full Impact of Costing ‘Hidden’, *The Australian*, 11/12 May, 1, 10
- Kelly P, 1983, 3-Year Haul to Halt Rise in Jobless: Keating, *Sydney Morning Herald*, 11 April, 1
- Kelly P, 1984, *The Hawke Ascendancy: A Definitive Account of its Origins and Climax 1972 to 1983*, Allen & Unwin
- Kelly P, 1992, *The End of Certainty: The Story of the 1980s*, 1st Edition, Allen & Unwin

- Kelly P, 2000, *The Politics of Economic Change in Australia in the 1980s and 1990s*, RBA Annual Conference 2000, After-dinner Address, Reserve Bank of Australia
- Kelly P, 2008, *The End of Certainty: The Story of the 1980s*, 2nd Edition, Allen & Unwin
- Kelly P, 2009, *The March of the Patriots: The Struggle for Modern Australia*, Melbourne University Press, Melbourne
- Kelly P, 2014, *Triumph and Demise: The Broken Promise of a Labor Generation*, Melbourne University Press, Melbourne
- Kelsey J, 1993, *Rolling Back the State: Privatisation of Power in Aotearoa/New Zealand*, Williams Books
- Kenny M, 2014, PM Throws Fuel on Fire, Budget Blow, Motorists Face Higher Petrol Prices, *Sydney Morning Herald*, 9 May, 1, 5
- Kenny M. 2013, 'They Haven't Seen Anything Yet', *Sydney Morning Herald*, 2 September, 1, 9
- Kenton W, 2024, What is the International Monetary Fund (IMF)?, *Investopedia*, 29 February
- Kerr D, 1976, The Logic of 'Policy' and Successful Policies, *Political Sciences*, 7, 351–363
- Kerr D, 1997, The Charter of Budget Honesty Bill, 1996 Second Reading Debate, 5 February, Hansard, 183–187
- Kerr R, 2010, A 'Regulatory Constitution' for New Zealand? *Policy*, 26(2), 8–13
- Khadem N, 2021, ATO Will Not Recover \$180 Million in JobKeeper from Businesses that Made 'Honest Mistakes' When Applying, *ABC News*, 11 September
- Khadem N, 2021, JobKeeper a \$6.2b 'Sugar Hit for larger Businesses That Didn't Take a Big Revenue Hit During the Pandemic', *ABC News*, 21 September
- Khan A and W Hildreth, 2002, *Budget Theory in the Public Sector*, Quorum Books
- Kilpatrick S, 2013, Tories to 'Unwind' Budget Office, Departing PBO warns, *The Canadian Press*, March 24
- Kimber M and G Maddox, 2003, The Australian Public Service under the Keating Government: A Case of Weakened Accountability, *International Journal of Public Sector Management*, 16(1), 61–74
- Kirchner S, 2011, Reforming Fiscal Responsibility Legislation, *Economic Papers*, 30(1), 29–32
- Knott M and J Massola, 2016, Major Cuts to Education Spending Loom in May Budget Following Shock Student Loans Blowout, *Sydney Morning Herald*, 6 April, 11.44pm, First Published at 3.47pm
- Kolstad I and A Wiig, 2009, Is Transparency the Key to Reducing Corruption in Resource-Rich Countries? *World Development*, 37(3), 521–532

- Kopits G (Ed), 2013, *Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions*, Oxford University Press
- Kopits G and B Romhanyi, 2013, Hungary: A Short-Lived Fiscal Watchdog, in Kopits G (ed), *Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions*, Oxford Scholarship Online, 212–233
- Kopits G, 2013, Introduction and Overview, in Kopits G (ed), *Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions*, Oxford Scholarship Online, 1–15
- Kopits G, 2023, *Strengthening EU Fiscal Institutions*, EU Fiscal Board, 11 May 212=233
- Kose M, N Sugawara and M Terrones, 2020, *Global Recessions*, Policy Research Working Paper, World Bank Group
- Laing R, 2010, *The Senate Committee System: Historical Perspectives*, Papers on Parliament No. 54, Parliament of Australia
- Laing R, 2011, *Inquiry into the Parliamentary Budget Office on Behalf of the Senate*, Parliament of Australia, 18 January
- Laing R, 2016, *Odger's Senate Practice as revised by Harry Evans*, 14th Edition, Parliament of Australia
- Lapsley I and A Rios, 2015, Making Sense of Government Budgeting: An Internal Transparency Perspective, *Qualitative Research in Accounting & Management*, 12(4), 377–394
- Latham M, 1997, The Charter for Budget Honesty Bill, 1996, Second Reading Debate, 5 February, House of Representatives Hansard, 164–168
- Legg M and J Harris, 2009, How the American Dream became a Global Nightmare: An Analysis of the Causes of the Global Financial Crisis, *UNSW Law Journal*, 32(2), 350–389
- Legislation Committee on PBO activity, 17 May, including the 2018 Stakeholder Survey, May*, Commonwealth of Australia
- Leigh A, 2021, *Jobkeeper Overpayments Hit \$20 Billion*, Media Release, 13 October
- Leslie, T, 2011, Gillard Unveils Carbon Price Details, *ABC News*, 24 February
- Liberal and National Parties, 1991, *Fightback Package*, National Library of Australia
- Liberal Party, 2013, *Our Plan, Real Solutions for All Australians: Tony Abbott Releases Coalition Policy Document*, Media Release, 27 January
- Liddy M, 2010, Labor's minority government explained, *ABC News*, 8 September
- Lienert I and I Fainboim, 2010, *Reforming Budget System Laws*, Fiscal Affairs Department, International Monetary Fund
- Lijphart A, 2012, *Patterns of Democracy, Government Forms and Performance in Thirty-Six Countries*, Yale University Press

- Lin R, 2014, *Winners and Losers of the 2014–15 Federal Budget*, Ibisworld Media Centre, 21 May
- Lindquist E, M Howlett, G Skogstad, G Tellier and P ‘t Hart, 2022, Introduction: Exploring Canadian Experiences with Policy Success, in E Lindquist, M Howlett, G Skogstad, G Tellier and P ‘t Hart (Eds), *Policy Success in Canada: Cases, Lessons, Challenges*, Oxford Scholarship Online, 1–14
- Lindquist E, M. Howlett, G. Skogstad, G. Tellier and ‘t Hart (Eds), 2022, *Policy Success in Canada: Cases, Lessons, Challenges*, Oxford Scholarship Online
- Lloyd C, 2000, Andrew Fisher, in Grattan M (Ed), *Australian Prime Ministers*, New Holland Publishers, 72–86
- Ludlow M, 2019, Labor Calls Infrastructure Budget a ‘Con Job’, *Australian Financial Review*, 3 April
- Luetjens J, M Mintrom and P ‘t Hart, 2019, On Studying Policy Successes in Australia and New Zealand, in J Luetjens, M Mintrom and P ‘t Hart (Eds), *Successful Public Policy: Lessons from Australia and New Zealand*, ANU Press, 1–26
- Luetjens J, M. Mintrom and P. ‘t Hart, 2019 (Eds), *Successful Public Policy: Lessons from Australia and New Zealand*, ANU Press
- Lynch P, 1976, House of Representatives, Hansard, 2329–2345
- Mackay K, 2011, The Performance Framework of the Australian Government, 1987 to 2011, *OECD Journal on Budgeting*, 2011(3), 1–36
- Madden C and D McKeown, 2016, *Parliamentary Remuneration and Entitlements, 2016 Update*, Research Paper, Parliamentary Library
- Maddison S, R Denniss and C Hamilton, 2004, *Silencing Dissent – Non-Government Organisations and Australian Democracy*, Australia Institute
- Management Advisory Board and Management Improvement Advisory Council, 1991, *Budget Flexibility: Carryover Provisions between Financial Periods*, Report No. 3, AGPS
- Management and Advisory Board, 1994, *Ongoing Reform in the Australian Public Service: An Occasional Report to the Prime Minister*, Report No 15, AGPS
- Mann T and N Ornstein, 2012, *It’s Even Worse Than It Looks: How the American Constitutional System Collided with The New Politics of Extremism*, Basic Books
- Manne R (Ed), 2004, *The Howard Years*, Black Inc.
- Manwaring R and E Foley, 2023, Chapter 9. The Australian Labor Party, in A Gauja, M Sawyer and J Sheppard (Eds), *Watershed: The 2022 Australian Federal Election*, ANU Press, 181–202
- Mardiyanta A and D Ermawan, 2023, Gray Areas Between Policy Success and Failure: Assessing the Degree of Success of Law Number 7 of 2016 in the Salt Industrialization Program in West Nusa Tenggara Province, *Masyarakat, Kebudayaan dan Politik*, 36(1), 156–171

- Margetts H, 2006, Transparency and Digital Government, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 197–207
- Marino A and J Matsusaka. 2005, Decision Processes, Agency Problems and Information: An Economic Analysis of Capital Budgeting Procedures, *Review of Financial Studies*, 18(1), 301–325
- Marks G and J Mitchell, 1994, Explaining Labor’s Win at the 1993 Australian Federal Election, *International Journal of Public Opinion Research*, 6(3), 241–263
- Marr D, 2007, His Master’s Voice: The Corruption of Public Debate under Howard, *Quarterly*, 26, 1–84
- Marris S, 2001a, Wrong Numbers Expose Parties, *Weekend Australian*, 27/28 October, 8
- Marris S, 2001b, Political Manipulation Kills Spirit of Honesty Charter, *The Australian*, 10 November, 6
- Marsh D and A McConnell, 2010a, Towards a Framework for Establishing Policy Success, *Public Administration*, 88(2), 564–583
- Marsh D and A McConnell, 2010b, Towards a Framework for Establishing Policy Success: A Reply to Bovems, *Public Administration*, 88(2), 586–587
- Martin P, 2014, An Indexation Trick Without an Asterisk, *Sydney Morning Herald*, 14 May, 15
- Martin P, 2014, ‘Missing’ Figures Show Poor Are Hit, *The Age*, 19 May, 3
- Martin P, 2014, Families on Benefits the Biggest Loser, *Sydney Morning Herald*, 19 May, 6
- Martin P, 2015, It Wasn’t Ours, Says Treasury of Intergenerational Report, *Sydney Morning Herald*, 18 March – 8.23pm
- Martin P, 2016, Budget 2016: Tony Abbott’s ‘Zombies’ Add Billions to Malcolm Turnbull’s First Budget, *Sydney Morning Herald*, 2 May
- Martin S, 1997, The Charter of Budget Honesty Bill, 1996, Second Reading Debate, House of Representatives Hansard, 5 February, 177–181
- Martin S, 2016, Policy, Office and Votes: The Electoral Value of Ministerial Office, *British Journal of Political Science*, 46(2), 281–296
- Matchett S & A. Tkolinson, 2013, Emerson Defiant as Unis Bristle at \$2.3bn Loss, *The Australian*, 15 April, 1, 5
- Mather D, 2019, *Appropriations and the Powers of the Senate: A Quick Guide*, Commonwealth Parliamentary Library
- Matsusaka J and A Marino, 2005, Decision Processes, Agency Problems, and Information: An Economic Analysis of Capital Budgeting Procedures, *Review of Financial Studies*, 18(1), 301–325

- McAllister I, 2023, Party Explanations for the 2022 Australian Election Result, *Australian Journal of Political Science*, 58(54), 309–325
- McConnell A, 2010a, *Understanding Policy Success, Rethinking Public Policy*, Palgrave McMillan
- McConnell A, 2010b, Policy Success, Policy Failure and the Gray Areas in Between, *Journal of Public Policy*, 30(3), 345–362
- McConnell A, 2011, Success? Failure? Something In Between? A Framework for Evaluating Crisis Management, *Policy and Society*, 30(2), 63–76
- McConnell A, 2015, What is Policy Failure? A Primer to Help Navigate the Maze, *Public Policy and Administration*, 30(3–4), 221–242
- McConnell A, 2016, A Public Policy Approach to Understanding the Nature and Causes of Foreign Policy Failure, *Journal of European Public Policy*, 23(5), 667–684
- McConnell A, 2017, Policy Success and Failure, in BG Peters (Ed), *Oxford Research Encyclopaedia of Politics*, Oxford, Oxford University Press
- McConnell A, 2018, Hidden Agendas: Shining a Light on the Dark Side of Public Policy, *Journal of European Public Policy*, 25(12), 1739–1758
- McConnell A, 2018, Rethinking the Wicked Problems as Political Problems and Policy Problems, *Policy and Politics*, 46(1), 165–180
- McConnell A, 2020, The Use of Placebo Policies to Escape from Policy Traps, *Journal of European Policy*, 27(7), 957–976
- McConnell A, L. Grealy and T. Lea, 2020, Policy Success for Whom? A Framework for Analysis, *Policy Sciences*, 53, 589–608
- McCran T, 1998, Truth’s Harder to Hide, *Sunday Telegraph*, 29 March, 135
- McCran T, 2010, Treasury as Clueless as the PM, *Daily Telegraph*, 2 February, 23
- McDermott J, 2016, *Forward Guidance in New Zealand*, speech delivered to the Goldman Sachs Annual Global Macro Conference 2016, Sydney, Australia, 4 February
- McDonald P, 1990, Results-Oriented Management: Australian Public Sector Financial Management, Accounting and Budget Reform in the 1980s, in A Premchard (Ed), *Government Financial Management*, International Monetary Fund, 1–29
- McDonald, A 2006, What Hope for Freedom of Information in the UK? , in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 127–144
- McIlroy T, 2019, Thodey Review Recommends Sweeping Changes to Australian Public Service, *Australian Financial Review*, 19 March
- McKenzie D, 1998, Spending Spat, as Libs, Labor Trade Blow Outs, *The Australian*, 1 October, 5

- McKibbin W, 2017, Chapter 9. Economic Management, in T Frame (Ed), *The Ascent to Power, 1996: The Howard Government Volume I*, UNSW Press, 141–154
- McKnight D, 2016, The Rudd Government and the Limitations of Spin, *Media International Australia*, 159(1), 108–117
- McMullan R, 1997, The Charter of Budget Honesty Bill, 1996, Second Reading Debate, House of Representatives Hansard, 5 February, 144–148
- Megalogenis G, 2007, Swan Undercuts Coalition’s Splurge, But Detail Is Lacking, *The Australian*, 21 November, 5
- Memorandum of Understanding between the Parliamentary Budget Officer and the Heads of Commonwealth Bodies in relation to the Provision of Information and Documents, 2012, 24 September, 1–19
- Metherell M, 2010, Figures Fail to Back PM’s \$100 Million Blow Out, *Sydney Morning Herald*, 2
- Mica A, M. Pawlak, A. Harolets and P. Kubicki (Eds), 2023, *Routledge International Handbook of Failure*, Routledge
- Miller G and L Evers, 2002, Budgeting Structures and Citizen Participation, *Journal of Public Budgeting, Accounting and Financial Management*, 14(2), 233–272
- Millett M, 1993, Its No-Frills Hewson, *Sydney Morning Herald*, 2 March, 1
- Mills S, 1986, *The New Machine Men: Polls and Persuasion in Australian Politics*, Penguin Books
- Mills S, 2014, *The Professionals*, Schwartz Publishing
- Milne C, 2015, Second Reading Speech, Charter of Budget Honesty Amendment (Intergenerational Report) Bill 2015, Senate Hansard, 17 March, 1653–1654
- Moloney K and R Stoycheva, 2018, Partial Two-Way Mirror: International Organisation Budget Transparency, *Global Policy*, 9(1), 26–40
- Monteiro B and R Gomes, 2013, International Experiences with Accrual Budgeting in the Public Sector, *Revista Contabilidade & Financas*, June, 103–112
- Moore J, 1984, House of Representatives Hansard, 13 September, 1269
- Moore M, 1995, *Creating Public Value: Strategic Management in Government*, Harvard University Press
- Morrison S and M. Cormann, 2016, *2016–17 Budget Papers, Budget Paper No. 1*
- Morrison S 2016, *Budget Saving (Omnibus) Bill*, Press Release, 31 August, 1–3
- Morrison S and M Cormann, 2017, *2017–18 Budget Papers No. 1, No. 2 & No. 3*, 9 May
- Morrison S and M Cormann, 2017, *Deficit Falls Below 2 Per Cent of GDP*, Press Release, 26 September
- Morrison S and M Cormann, *2017–18 Mid-Year Economic and Fiscal Outlook*, 18 December

Morrison S and M Corman, 2018, *2018-19 Budget Papers No. 1, No. 2 & No. 3*, 8 May

Morrison S, 2018, *Budget Speech*, Appropriation Bills 2018–2019, 8 May, 3338–3348

Morrison S, 2019, Speech to the Institute of Public Administration, Canberra, 19 August

Moss I, 2007a, *Letter to Australia’s Right to Know Coalition enclosing The Independent Audit of the State of Free Speech in Australia*, 31 October, 1-3

Moss I, 2007b, *The Independent Audit of the State of Free Speech in Australia, Independent Audit into the State of Media Freedom in Australia*, 31 October, 1-316

Mulgan, R, 2008, Book Review: Transparency, The Key to Better Governance? Proceedings of the British Academy, Hood, C & D. Heath (Eds), *Australian Journal of Public Administration*, 67(2), 237–239

Muller D, 1993, Night When Pollsters Credibility Is on the Line, *Sydney Morning Herald*, 13 March, 8

Muller D, 2017, The Art of the Leak: How the Budget Is Strategically Doled Out For Maximum Effect, *The Conversation*, 9 May

Muller W and K. Strom, 1999, *Policy, Office or Votes: How Political Parties in Western Europe Make Hard Decisions*, Cambridge University Press

Munro R and A Paun, 2014, *Pre-election Policy Costing Mechanisms in Australia: Whitehall in Year Five of the UK Coalition: Lessons from Elsewhere*, Institute for Government

Murphy C, 2017, *Economic Impact of Selected Macroeconomic Shocks*, Parliamentary Budget Office

Murphy D, 2016, Cabinet Papers 1992–93: Dawkins Budes the Budget to an Earlier Delivery Date, *Sydney Morning Herald*, 20 December

Murray A, 2008, *Review of Operation Sunlight: Overhauling Budget Transparency*, 1-109

Murray A, 2011, Budgets and Finance: Sunlight and the Dark Arts, *Papers on Parliament*, No. 56, 1–17

National Archives, 2000, *III. The Clinton Gore Economic Record*

National Commission of Audit, 1996, *Report to the Commonwealth Government*, Australian Government Publishing Service

New Zealand Government, 2015, *An Introduction to New Zealand’s Fiscal Policy Framework*

Newspoll, 1987, Labor Is Still Well in Front, *The Australian*, 30 June, 1

Newspoll, 1990, Labor leads in handling issues, *The Australian*, 8 March, 1, 6

Noguchi Y, 1994, The “Bubble” and Economic Policies in the 1980s, *The Journal of Japanese Studies*, 20(2), 291–329

Norman J, U Patel and A Henderson, 2016, Senate Passes Governments Omnibus Savings Bill in the Dead of Night, *ABC News*, 16 September

- NSW Parliamentary Budget Officer Act, 2010
- O'Brien K, 2015, *Keating*, Allen & Unwin
- O'Donnell G, 1998, Horizontal Accountability in New Democracies, *Journal of Democracy*, 9(3), 112–126
- O'Donovan D, 2023, 'Amateurish, Rushed and Disastrous': Royal Commission Exposes Robodebt as Ethically Indefensible Policy Targeting Vulnerable People, *The Conversation*, 10 March
- O'Flynn J, 2011, Perspectives on the Capacity of the Australian Public Service and Effective Policy Development and Implementation, *The Australian Journal of Public Administration*, 70(3), 309–12
- O'Leary Z, 2014, *The Essential Guide to Doing Your Research Project*, SAGE Publications
- O'Neill O, 2002, *A Question of Trust*, The BBC Reith Lectures, Cambridge University Press
- O'Neill O, 2006, Transparency and the Ethics of Communication, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 75–90
- Oakeshott R, 2014, *The Independent Member for Lyne*, Allen & Unwin
- Oakeshott R, 2022, Opening Address, Tenth Anniversary Conference of the Parliamentary Budget Office, 3 November
- Oaks L, 2008, Power Plays, The Dangerous Edge of the Wedge, in *Real Stories of Australian Politics*, Hachette Australia
- OECD, 2001, Journal on Budgeting
- OECD, 2002, *Best Practices for Budget Transparency*, 1–14
- OECD, 2017, *Budget Transparency Toolkit*, 1–102
- OECD, 2020a, *Legislative Budget Oversight of Emergency Responses: Experiences During the Coronavirus (COVID-19) Pandemic*, 25 September, 1–20
- OECD, 2020 *The Impact of the COVID-19 Crisis on Regional and Local Governments: Main Finding from the Joint COR-OECD Survey*, 19 November, 1–38
- OECD, 2023, OECD Best Practices for Parliaments in Budgeting, *Journal on Budgeting*, 2023(1), 1–10
- OECD, 2025, *Who We Are*, <https://www.oecd.org/en/networks/global-forum-tax-transparency/who-we-are.html>
- Olavarria-Gambi M, 2018, Policy Failure Revisited: Conceptual Implications from the Chilean Case of Transantiago, *Administration & Society*, 52(5), 690–717
- Olken, B, 2005, *Monitoring Corruption*, sticerd.ise.ac.uk
- Olken B, 2007, Monitoring Corruption Evidence from a Field Experiment in Indonesia, *Journal of Political Economy*, 115(2), 200–249

Owens J, 2015, Intergenerational Report: Political Reaction, *The Australian*, 6 March, 8

Page K and T Yalkin, 2014, Canada: Oversight with Qualified Independence, in G Kopits (Ed), *Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions*, Oxford Scholarship Online, 166–186

Page K with V Stenlund, 2015, *Unaccountable: Truth and Lies on Parliament Hill*, Penguin

Panebianco A, 1988, *Political Parties, Organisation and Power*, Cambridge University Press

Parkinson M, 2013, Budgeting in Challenging Times, *Speech to the Australian Business Economists*, 21 May, 1-28

Parliament of Canada Act, 1985

Parliamentary Budget Office, 2013, *Estimates of the Structural Budget Balance of the Australian Government 2001–02 to 2016–17*, Report No.01/2013, Commonwealth of Australia, 22 May, 1-24

Parliamentary Budget Office, 2013, *Annual Report 2012–13*, Commonwealth of Australia, 15 October, 1-81

Parliamentary Budget Office, 2013, *Post-Election Report of Election Commitments*, Commonwealth of Australia, 18 October, 1-432

Parliamentary Budget Office, 2013, *Australian Government Spending, Part 1: Historical Trends from 2002–03 to 2012–13*, Report No.02/2013, Commonwealth of Australia, 10 December, 1-78

Parliamentary Budget Office, 2014, *Trends in Australian Government Receipts, 1982 to 2012–13*, Report No.01/2014, Commonwealth of Australia, 15 April, 1-61

Parliamentary Budget Office, 2014, Submission to the Joint Committee of Public Accounts and Audit Inquiry into the operations of the Parliamentary Budget Office, Mr Phil Bowen, FCPA, Parliamentary Budget Officer, 12 August, 1-67

Parliamentary Budget Office, 2014, *Projections of Government Spending over the Medium term*, 02/2014, Commonwealth of Australia, 22 August, 1-38

Parliamentary Budget Office, 2014, *Annual Report 2013–14*, Commonwealth of Australia, 8 October, 1-64

Parliamentary Budget Office, 2015, *National Fiscal Trends*, Report No. 01/2015, Commonwealth of Australia, 29 April, 1-71

Parliamentary Budget Office, 2015, *2015/16 Budget: Medium-Term Projections*, Report No. 02/2015, Commonwealth of Australia, 24 June, 1-12

Parliamentary Budget Office, 2015a, *2015–16 Work Plan, 27 August, 1-9*

Parliamentary Budget Office, 2015, *Factors Influencing the Reliability of Policy Proposal Costings*, Information paper No. 01/2015, Commonwealth of Australia, 13 September, 1-11

Parliamentary Budget Office, 2015, *Annual Report 2014–15*, Commonwealth of Australia, 7 October, 1-57

Parliamentary Budget Office, 2015, *Alcohol Taxation in Australia*, Report no. 03/2015, Commonwealth of Australia, 14 October, 1-12

Parliamentary Budget Office, 2015, *Medicare Benefits Schedule, Spending Trends and Projections*, Report No. 04/2015, Commonwealth of Australia, 25 November, 1-28

Parliamentary Budget Office, 2015b, *Goods and Services Tax, Distributional Analysis and Indicative Reform Scenarios*, Report No. 05/2015, Commonwealth of Australia, 9 December, 1-62

Parliamentary Budget Office, 2015, *Stakeholder Feedback*, Commonwealth of Australia,

Parliamentary Budget Office, 2016, *National Fiscal Outlook, As at 2015–16 Mid-Year Fiscal Updates*, Report No. 01/2016, Commonwealth of Australia, 3 February, 1-11

Parliamentary Budget Office, 2016a, *Higher Education Loan Programme, Impact on the Budget*, Report No. 02/2016, Commonwealth of Australia, 6 April, 1-20

Parliamentary Budget Office, 2016, *Post-Election Report of Electoral Commitments*, Commonwealth of Australia, 5 August, 1-934

Parliamentary Budget Office, 2016, *Annual Report 2015–16*, Commonwealth of Australia, 4 October, 1-74

Parliamentary Budget Office, 2016b, *National Broadband Network, Impact of Budget*, Report No. 04/2016, Commonwealth of Australia, 14 December, 1-11

Parliamentary Budget Office, 2017, *Future Fund Drawdown Scenarios, Budget Implications*, Report No. 01/2017, Commonwealth of Australia, 8 February, 1-14

Parliamentary Budget Office, 2017, *2017–18 Budget: Medium Term Projections*, Report No. 02/2017, Commonwealth of Australia, 5 July, 1-24

Parliamentary Budget Office, 2017, *Annual Report 2016–17*, Commonwealth of Australia, 9 October, 1-69

Parliamentary Budget Office, 2017a, *Changes in Average Personal Income Tax Rates: Distributional Impacts*, Report No. 03/2017, Commonwealth of Australia, 11 October, 1-13

Parliamentary Budget Office, 2017, *National Fiscal Outlook, As at 2017–18 Budget*, Report No. 04/2017, Commonwealth of Australia, 19 October, 1-34

Parliamentary Budget Office, 2017, *Economic Impact of Selected Macroeconomic Shocks*, Commonwealth of Australia, 24 November, 1-22

Parliamentary Budget Office, 2017, *What Is the Parliamentary Budget Office Costing?*, Information Paper no. 02/2017, Commonwealth of Australia, 30 November, 1-31

Parliamentary Budget Office, 2017b, *Including Broader Economic Effects in Policy Costings*, Information Paper No. 03/2017, Commonwealth of Australia, 30 November, 1-23

Parliamentary Budget Office, 2017, *2017–18 Budget Medium Term Projections: Economic Scenario Analysis*, Report No. 05/2017, Commonwealth of Australia, 7 December, 1-40

Parliamentary Budget Office, 2018a, *Disability Support Pension, Historical and Projected Trends*, Report No. 01/2018, Commonwealth of Australia, 20 February, 1-39

Parliamentary Budget Office, 2018b, *Report to the Senate Finance and Public Administration Legislation Committee on PBO activity, including the 2018 Stakeholder Survey*, 1-6, Commonwealth of Australia, 17 May, 1-16

Parliamentary Budget Office, 2018c, *Trends Affecting the Sustainability of Commonwealth Taxes*, Report No. 02/2018, Commonwealth of Australia, 18 July, 1-44

Parliamentary Budget Office, 2018, *PBO Costing Processes, Timeframes and Prioritisation Framework*, Information Paper No. 01/2018, Commonwealth of Australia, 2 September, 1-7

Parliamentary Budget Office, 2018d, *2018–19 Budget: Medium-Term Projections*, Report No. 03/2018, Commonwealth of Australia, 6 September, 1-32

Parliamentary Budget Office, 2018, *Annual Report 2017–18*, Commonwealth of Australia, 8 October, 1-57

Parliamentary Budget Office, 2019, *Net Debt And Investment Funds, Trends and Balance Sheet Implications*, Report No. 01/2019, Commonwealth of Australia, 1-18

Parliamentary Budget Office, 2019a, *Australia’s Aging Population, Understanding the Fiscal Impacts Over the Next Decade*, Report No. 02/2019, Commonwealth of Australia, 1 April, 1-22

Parliamentary Budget Office, 2019, *Post-Election Report, of Electoral Commitments*, Commonwealth of Australia, 19 June, 1-25

Parliamentary Budget Office, 2020a, *Alternative Financing of Government Policies*, Report No 01/2020, Commonwealth of Australia, 19 March, 1-33

Parliamentary Budget Office, 2020, *Structural Trends in GST*, Report No. 02/2020, Commonwealth of Australia, 4 September, 1-30

Parliamentary Budget Office, 2020b, *2019–20 Annual Report*, Commonwealth of Australia, 9 October, 1-68

Parliamentary Budget Office, 2020c, *Government Finances – September Quarter 2020*, Commonwealth of Australia, 11 November, 1-2

Parliamentary Budget Office, 2021a, *Government Finances – December Quarter 2020*, Commonwealth of Australia, 11 February, 1-2

Parliamentary Budget Office, 2021, *2020–21 National Fiscal Outlook: At a Glance*, Commonwealth of Australia, 4 March, 1-2

Parliamentary Budget Office, 2021b, *Costing Request for Adam Bandt, Australian Greens, Profitable Corporations to return JobKeeper Payments*, Commonwealth of Australia, 22 April, 1-4

Parliamentary Budget Office, 2021c, *Fiscal Sustainability, Long-Term Budget Scenarios*, Report No. 01, Commonwealth of Australia, April, 1-24

- Parliamentary Budget Office, 2021d, *Government Finances – March Quarter 2021*, Commonwealth of Australia, 6 May, 1-2
- Parliamentary Budget Office, 2021e, *Stakeholder Survey Report 2021 by UK Uncommon Knowledge*, Commonwealth of Australia, June, 1-7
- Parliamentary Budget Office, 2021, *Beyond The Budget 2021–22: National Fiscal Outlook And Scenarios*, Report No. 02/2021, Commonwealth of Australia, 21 September, 1-45
- Parliamentary Budget Office, 2021f, *Government Finances – June Quarter 2021*, Commonwealth of Australia, 21 October, 1-2
- Parliamentary Budget Office, 2022, *Make Big, Profitable Companies Repay JobKeeper, Australian Greens*, 2022 Election Commitments report, ECR 538, Commonwealth of Australia, 1-5
- Parliamentary Budget Office, 2022, *2021–2022 Annual Report*, Commonwealth of Australia, 14 October, 1-77
- Parliamentary Budget Office, 2023, *2022-2023 Annual Report*, Commonwealth of Australia, 13 October, 1-117
- Parliamentary Budget Office, 2024, *2023-2024 Annual Report*, Commonwealth of Australia, 15 October, 1-131
- Parliamentary Budget Office, 2025, *Corporate Plan*, Commonwealth of Australia, 29 August, 1-33
- Parliamentary Budget Office, 2025, *National Fiscal Outlook*, Commonwealth of Australia, 4 December, 1-6
- Parliamentary Librarian, 2011, Submission to Parliamentary Select Committee into the Proposed Parliamentary Budget Office, Parliament of Australia
- Parliamentary Services Amendment (Parliamentary Budget Officer) Act, 2011*
- Parliamentary Services Amendment (Parliamentary Budget Officer) Act, 2013*
- Parliamentary Services Amendment (Parliamentary Budget Officer) Act, 2019*
- Pascoe C, 2010, The History of Children in Australia: An Interdisciplinary Historiography, *History Compass*, 8(10), 1142–1164
- Pearlman J, 2022, Labor Adopts Small-Target Strategy as It Retains Lead Ahead of Australian Election, *The Straits Times*, 20 May
- Pedersen H, 2012, Policy-Seeking Parties in Multiparty Systems: Influence of Purity?, *Party Politics*, 18(3), 297–314
- Pedersen H, 2012, What Do Parties Want? Policy versus Office, *West European Politics*, 35(4), 896–910
- Pejoski L, 2010, A Bigger Australia – Tougher Choices, *Australian Financial Review*, 2 February, 63

- Pelizzo R and F Stapenhurst, 2012, *Parliamentary Oversight Tools: A Comparative Analysis*, Routledge
- Pencek B, 2008, Book Review, Transparency: The Key to Better Governance? Proceedings of the British Academy, Hood, C & D. Heath (Eds), *Government Information Quarterly*, 25(3), 561–2
- Perkin I, B Hill & P Ellercamp, 1983, Breakthrough on Prices and Wages, *The Australian*, 14 April, 1
- Persson T, G Roland and G Tabellini, 1997, Separation of Powers and Political Accountability, *The Quarterly Journal of Economics* 112(4), 1163–1202
- Peters B 2015, State Failure, Governance Failure and Policy Failure, Explaining the Linkages, *UK Association for Public Administration*, 30(3–4), online
- Philipps L and M Stewart, 2009, Fiscal Transparency: Global Norms, Domestic Laws, And The Politics of Budgets, *Brooklyn Journal of International Law*, 34(3), 797–859
- Plamondon B, 2006, *Full Circle, Death and Resurrection in Canadian Conservative Politics*, Key Porter Books
- Podger A, 2005, My Fortunate Career and Some Parting Remarks, in J Wanna, S Vincent and A Podger (Eds), *With the Benefit of Hindsight, Valedictory Reflections from Departmental Secretaries*, ANU ePress, 7–14
- Pollin, R, 2000, Anatomy of Clintonomics, *New Left Review*, 3 May, 17–46
- Portis E, A Gundersen and R Shively, 2000, Introduction, in E Portis, A Gunderson and R Shively (Eds), *Political Theory and Partisan Politics*, State University of New York Press, 1–11
- Prasser S, 2025, Hard Bargaining – Passing Commonwealth Schools Funding Legislation through the Senate – Successful but Political Failure, *Australian Journal of Public Affairs*, vol. 1, 1–18
- Prat A, 2005, The Wrong Kind of Transparency, *The American Economic Review*, 3, 862–877
- Prat A, 2006, The More Closely We Are Watched, the Better We Behave? , in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 91–103
- Pratiwi N, Haliah and A. Kusumawali, 2025, Implications of Budget Transparency on Public Trust in Management Budget in Government: A Systemic Literature Review, *Transpublika: Current Advanced Research on Sharia Finance and Economic Worldwide*, Volume 4 No. 2, 160–167
- Premchard M, 1993, *Public Expenditure Management*, International Monetary Fund
- Pressman J and A. Wildavsky, 1973, *Implementation: How Great Expectations in Washington are Dashed in Oakland*, University of California Press

- Prijakovic S, 2022, Impacts of Budget Transparency on Economic and Political Outcomes: A Review of Empirical Evidence, *Croatian and Comparative Public Administration*, 22(4), 633–665
- Probyn A, 2017, Dealing with the Zombies that Haunt the Coalition’s Budget Bottom Line, *ABC News*, 31 March, 12.55pm
- Prosser G, 1994, Budget Debate, House of Representatives Hansard, 31 May, 1032–1036
- Psychogios C, 2024, *Budget Insights: PBO and the Next General Election*, PBO Seminar, 22 August, 1-21
- Public Finance Amendment Act, 2004* (New Zealand)
- Public Sector Finance Act, 1989* (New Zealand)
- Pyne C, 2020, *The Insider: The Scoops, The Scandals, and the Serious Business within Canberra Bubble*, Hachette
- Quiggin J, 2004, Economic Policy, in R Manne (Ed), *The Howard Years*, Black Inc., 169–190
- Quiggin J, 2015, Three-Word Slogans Have Left Abbott with an Economic Quandary, *The Drum*, 21 August
- Randall, D 1997, The Charter of Budget Honesty Bill, 1996, Second Reading Debate, 5 February, House of Representatives Hansard, 174–177
- Ranson S and J Stewart, 1994, *Management for the Public Domain: Enabling the Learning Society*, MacMillan/St Martin’s Press
- Re: Howard and the Treasurer of Commonwealth of Australia, Administrative Appeals Tribunal, Administrative Law Decisions, 7, 1983–1985, 11 December and 29 April, 1985
- Reference Group, 2012, *Review of Treasury Macroeconomic and Revenue Forecasting Methodology and Performance*, December, Commonwealth of Australia
- Reserve Bank of Australia, 2018, *Annual Report*
- Reserve Bank of Australia, 2023, *Annual Report*
- Rhodes R, 1994, The Hollowing Out of the State: Changing the Nature of the Public Service in Britain, *The Political Quarterly*, 65(2), 138–151
- Rich R, C Briens, J Manheim and I Willnat, 2011, *Empirical Policy Analysis: Quantitative and Qualitative Research Methods*, 8th Edition, Longman
- Richardson G, 1994, *Whatever It Takes*, Bantam Books
- Riker W, 1962, *The Theory of Political Coalitions*, Yale University Press
- Riordan P, 2016, PBO Raises Concerns over Government’s Risky NBN Loan and \$8.8b Budget Impact, *The Financial Review*, 14 December
- Rios A, F Bastida and B Benito 2016, Factors Explaining Public Participation in the Central Government Budget Process, *Australian Journal of Public Administration*, 76(1), 46–64

- Rios A, F Bastida and B Benito, 2014, Budget Transparency and Legislative Budgetary Oversight: An International Approach, *The American Review of Public Administration*, 46(5), 546–568
- Rivlin, A, 2014, *Politics and Independent Analysis, in Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions*, Oxford Scholarship Online
- Roberts A, 2006, Dashed Expectations: Governmental Adaption to Transparency Rules, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 107–125
- Robinson M, 1996, Proposed Fiscal Charter a Disappointment, *Australian Financial Review*, 2 September, 17
- Robinson M. 1996a, Can Fiscal Responsibility Legislation be Made to Work, *Agenda*, 3(4), 419–430
- Rosenblum N, 2008, *On the Side of Angles: An Appreciation of Parties and Partisanship*, Princeton University Press
- Rosentiel, T, 2009, *States of the Union Before and After Bush*, Pew Research Centre
- Rubin I, 2012, Book Review, The Congressional Budget Office: Honest Numbers, Power and Policy Making by Philip Joyce, *Public Budgeting & Finance*, Fall, 102–105
- Rudd K, 2018, *The PM Years*, Macmillan, Sydney
- Ryan M, 2023, Nicola Willis Warns of Fiscal ‘Snakes and Snails’ – Her First Mini-Budget Will Be a Test of NZ’s No-Surprises Finance Rule, *The Conversation*, 4 December, 1–4
- Ryan S, 2016, *Labor Admits to Up-Front Fees for VET*, Press Release, 6 May, 1
- Saeed D, 2023, ‘Labor’s Lost Interest in Transparency’: Another Year of a Broken FOI Scheme, *Crikey*, 13 December, 9
- Savage J, 2006, Member-State Budgetary Transparency in the Economic and Monetary Union, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 145–162
- Savva N, 2016, *The Road to Ruin: How Tony Abbott and Peta Credlin Destroyed Their Own Government*, W H Smith
- Savva N, 2019, *Plots and Prayers*, Scribe
- Savva N, 2022, *Bulldozed – Scott Morrison’s Fall and Anthony Albanese’s Rise*, Scribe
- SBS News, 2013, Uni Funds Cut to Pay for School Reforms, 13 April
- SBS News, 2016, Labor Student Costings Under Question, 6 May
- SBS News, 2017, Caught Out on Modelling Labor Tax Plan, 14 August
- Schick A, 2001, The Changing Role of the Central Budget Office, *OECD Journal on Budgeting*, Vol.1-No.1, 1-26
- Schick A, 2002, Does Budgeting Have a Future? *OECD Journal on Budgeting*, 2(2), 7–48

- Schumacher G, C de Vries and B Vis, 2013, Why Do Parties Change Position? Party Organisation and Environmental Incentives, *The Journal of Politics*, 75(2), 464–477
- Scott G, New Zealand’s Fiscal Responsibility Act, *Agenda*, 2(1), 3–16
- Secretaries of Treasury and Finance, 2021, *Charter of Budget Honesty Costing Guidelines, jointly issued under Part 8 of the Charter of Budget Honesty Act 1998*, Commonwealth of Australia
- Secretary of the Department of Parliamentary Services, 2011, Submission to the Parliamentary Select Committee into the Proposed Parliamentary Budget Office, 13 January, 1-16
- Secretary of the Department of Parliamentary Services, 2011, Supplementary Submission to the Parliamentary Select Committee into the Proposed Parliamentary Budget Office, February, 1-7
- Secretary to the Treasury and Secretary to the Department of Finance, 1998, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2001, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2004, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2007, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2010, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2013, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2016, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2019, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Secretary to the Treasury and Secretary to the Department of Finance, 2022, *Pre-Election Economic and Fiscal Outlook*, Commonwealth of Australia
- Senate Community Affairs Legislative Committee, 2009, *Report on Budget Estimates 2009–2010*, Commonwealth of Australia
- Senate Standing Committee on Finance and Public Administration, 2007, *Transparency of Commonwealth Public Funding and Expenditure*, Commonwealth of Australia
- Senior P and P Van Onselen, 2008, Re-examining Leader Effects: Have Leader Effects Grown in Australian Federal Elections 1990–2004?, *Australian Journal of Political Science*, 43(2), 225–242

- Shanahan D and L Asek, 2010, \$7.0bn Hole in Abbott Election Costings, *The Australian*, 2 September, 1
- Sherry N & L Tanner, 2008, *Joint Press Conference on Reforms of the Financial System, Credit Rating Agencies, Research Houses and Short Selling*, 13 November
- Sherry N, 2009, Senate Finance and Public Administration Estimates Committee, Hansard, 24 February, 77, 79
- Shorten B, 2016, Budget Reply Speech, House of Representatives, Hansard, 4620–4626
- Singleton G, 1993, Political Review – First Quarter of 1993, *AQ Winter 1993*, 84–96
- Smethhurst A, 2021, *The Accidental Prime Minister*, Hachette Australia
- Smith K, 2019, Foreword, in J Luetjens, M Mintrom and P ‘t Hart (Eds), *Successful Public Policy: Lessons from Australia and New Zealand*, ANU Press, xvii–xx
- Smith K, 2021, Safeguarding the APS by Building Better Relationships Between Ministers, their Offices and Agencies, *The Mandarin*, 13 October
- Smith R and T Lynch, 2004, *Public Budgeting in America*, 5th Edition, Pearson
- Smith R, A Vronmen and I Cook, 2006, *Keywords in Australian Politics*, Cambridge University Press
- Sokolowski J and S Bouzarovski, 2022, Decarbonisation of the Polish Residential Sector Between the 1990s and 2021: A Case Study of Policy Failures, *Energy Policy*, 163, 1–8
- Somlyay A, 1997, Charter of Budget Honesty Bill, 1996, Second Reading Debate, House of Representatives Hansard, 142–144
- Southcott A, 1997, Charter of Budget Honesty Bill, 1996, Second Reading Debate, House of Representatives Hansard, 162–163
- Stasavage D, 2006, Does Transparency Make a Difference? The Example of the European Council of Ministers, in C Hood and D Heald (Eds), *Transparency: The Key to Better Governance? Proceedings of the British Academy*, Oxford University Press, 165–179
- Stekette M, 1984, Voters Prefer Labor’s Management by 2 to 1, *Sydney Morning Herald*, 10 October, 4
- Stewart M and Jager H, 2013, The Australian Parliamentary Budget Office: Shedding Light on the Dark Arts of Budgeting, *Public Law Review*, Vol.24(4), 267–288
- Stewart M and T. Wong, 2018, Open Budget Survey 2017 Part 2: What Can Australia Do to Improve Our Budget Process, *Austaxpolicy: Tax and Transfer Policy Blog*, 2 May
- Straussman J and A Renoni, 2011, Nonpartisan Legislative Budget Offices: A Tentative Step toward Improving Legislative Oversight, *Governance: An International Journal of Policy, Administration and Institutions*, 24(1), 167–173
- Strom K, 1990, A Behavioural Theory of Competitive Political Parties, *American Journal of Political Science*, 34(2), 565–598

Stutchbury M, 1983, ACTU Says It's Given Enough, *Australian Financial Review*, 12 April, 1

Summers A, 1983, Unions Olive Branch, Carnegie's Hard Line Hits Nerves, *Australian Financial Review*, 12 April, 1

Swan W, 2009, Budget Speech, House of Representatives, Hansard, 12 May, 3531–3539

Swan, W and L Tanner, 2009, *2009-10 Budget Papers No. 1, No. 2, No. 3 & No. 4*, Commonwealth of Australia, 12 May

Swan W and L. Tanner, 2009, *Mid-Year Economic and Fiscal Outcome 2009–10*, Press Release, 2 November

Swan W, 2010, Budget Speech, House of Representatives, Hansard, 11 May, 3134–3141

Swan W and L Tanner, 2010, *2010-11 Budget Papers No. 1, No. 2 & No. 3*, Commonwealth of Australia, 11 May

Swan W and L. Tanner, 2010, *Mid-Year Economic and Fiscal Outlook 2010–11*, Press Release, 9 November

Swan W, 2011, *The 2011 Budget and a Tale of Two Booms*, Address to the Queensland Media Club, 20 April

Swan W, 2011, Budget Speech, House of Representatives, Hansard, 10 May, 3468–3474

Swan W and P. Wong, 2011, *Mid-Year Economic and Fiscal Outlook 2011–12*, Press Release, 29 November

Swan W, 2011, Second Reading Speech, Parliamentary Services Amendment (Parliamentary Budget Officer) Bill, 2011, 10 May, 9141–9142

Swan W, 2012, Budget Speech, House of Representatives, Hansard, 8 May, 4184–4191

Swan W and P Wong, 2012, *2012-13 Budget Papers No. 1, No. 2 & No. 3*, Commonwealth of Australia, 8 May

Swan W and P. Wong, 2012, *Mid-Year Economic and Fiscal Outlook 2012–13*, Press Release, 22 October

Swan W and P Wong, 2013, *2013-14 Budget Papers No. 1, No. 2 & No. 3*, Commonwealth of Australia, 14 May

Swan W, 2014, *The Good Fight: Six Years, Two Prime Ministers and Staring Down the Great Recession*, Allen & Unwin

Sydney Morning Herald, 1984, Voters Prefer Labor's Management By 2 To 1. Who Is Better on the Economy? Opinion Poll, 10 October, 4

Sydney Morning Herald, 2007, Tanner Talks Up Labor's Finances, 6 May

Sydney Morning Herald, 2009, Rudd Response Shrinks 2020 Summit's Big Picture, (Editorial) 24 April

Sydney Morning Herald, 2014, Breach of Trust Figures in Record Rejection, (Comment) 19 May, 14

Sydney Morning Herald, 2015, Editorial – Hockey’s Report v Voter Trust, 7 March, 37

Taflaga M, 2015, Small targets, small ambitions, *Inside Story*, Australian National University, 12 March

Tanner L, 2005a, First Reading Speech, The Charter for Budget Honesty Amendment Bill, 2005, 31 October, Hansard, 8–9

Tanner L, 2005b, Operation Sunlight, Improving Federal Government Budget Reporting, *Discussion Paper*, 1-18

Tanner L, 2006, Enhancing Budget Reporting, *Media Statement*, 1-3

Tanner L, 2007a, Labor Is the Party of Fiscal Prudence: A Rudd Government Would Slash the Coalition’s Wasteful Giveaways Says ALP’s Lindsay Tanner, *The Australian*, 2 March, 16

Tanner L, 2007b, Tanner Talks Up Labor’s Finances, *Sydney Morning Herald*, 6 May

Tanner L, 2008, Review of Operation Sunlight – Overhauling Budgetary Transparency, *Media Statement*, 9 December, 1–2

Tanner L, 2009, Appropriation Bill (No.2), 2009–10, House of Representatives Hansard, 3539–3541

Tanner L, 2009, *Fiscal Policy*, Media Statement, 16 September

Tanner L, 2010, *Australian Finance and Deregulation: Minister Tanner Releases Reform of Government Scorecard*, Media Release, 27 May, 1–4

Tanner L, 2010, Media Release, *Australian Minister for Finance and Deregulation, Tanner Makes Declaration of Open Government on Behalf of Australian Government*, 16 July, 1–2

Tanner L, 2011, *Sideshow: Dumbing Down Democracy*, Scribe

Tanner L, 2012, *Politics with a Purpose: Occasional Observations on Public and Private Life*, Scribe

Taskforce on Management Improvement, 1992, *Not Rhetoric Alone. The Australian Public Service Reformed: An Evaluation of a Decade of Management Reform*, AGPS

Tax and Transfer Policy Institute, 2020, *What Is Alternative Financing?*, Tax Fact #14

Taylor C, 2007, Book Review – Transparency: The Key to Better Governance? Proceedings of the British Academy, C. Hood & D. Heald (Eds), *Managerial Law*, 49(3), 106–107

Taylor J, 2022, Aukus Pact: Australia Pays \$830m Penalty for Ditching Non-Nuclear French Submarines, *The Guardian*, 11 June

Taylor L and D Uren, 2010, *Shitstorm*, Melbourne University Press

Taylor L, 2016, Greens Pledge to Scrap Capital Gains Tax Discount and Raise 119.5bn in Decade, *The Guardian*, 4 April

- Taylor M, 2024, The Presidency of Bill Clinton after Thirty Years: A Review Article, *Oxford Academic Political Science Quarterly*, Vol. 90, 1-16
- Tease W, 2015, Review of Treasury's Macroeconomic Forecasting Capabilities, 1–24
- Terzis G & S. Creagh, 2012, Swan Cuts to Save Surplus: The Experts Respond, *The Conversion*, 22 October
- The Canadian Press, 2013, Harper Names Jean Denis Frechette as Next Parliamentary Budget Officer, 30 August
- Theophanous A, 1997, The Charter for Budget Honesty Bill, 1996, Second Reading Debate, House of Representatives Hansard, 159–162
- Thompson K, 1998, The Charter of Budget Honesty Bill 1996, Second Reading Debate, House of Representatives Hansard 431–438, 545–549
- Tiernan A, 2007, *Power Without Responsibility: Ministerial Staffers in Australian Governments from Whitlam to Howard*, UNSW Press
- Tiernan A, I Holland and J Deem, 2019, *Being a Trusted and Respected Partner: The APS' Relationship with Ministers and Their Offices, An ANZSOG research paper for the Australian Public Service Review Panel*, ANZSOG, 1-28
- Tilley P, 2019, *Changing Fortunes: A History of the Australian Treasury*, Melbourne University Press
- Tingle L, A Clennell and T Allard, 2001, Rivals Cry Foul Over Costing, *Sydney Morning Herald*, 2 November, 7
- Tingle L, 2007, Flawed Report Dents Costello's Credibility, *Australian Financial Review*, 3 April, 9
- Tingle L and L Murray, 2010, Coalition Promises Bigger Surplus, *Australia Financial Review*, 19 August, 1, 8
- Tingle L, 2010, Comment Economic Credibility Undermined, *Australian Financial Review*, 19 August, 8
- Tobias A, G Shabsigh and A Khan, 2020, Transparency Makes Central Banks More Effective and Trusted, *IMF Blog*, 30 July
- Toohey, B, 2007, Treasurer's Map Has Too Many Gaps, *Australian Financial Review*, 3 April, 8
- Trajkovic A and I. Milosevic, 2016, Model to Determine the Economic and Other Effects of Standardisation – A Case Study in Serbia, *Total Quality Management & Business Excellence*, 29(5–6), 673–685
- Trajkovic M, 2022, *Impact of Macroeconomic Stability on Private Fixed Investments in Selected Countries of Central and Southeast Europe*, National Bank of Serbia, 33-77
- Transparency International, 2000, *World Bank Needs to Strengthen Its Anti-Corruption Work*, Media Release, 1–2

- Treasury, 2008, *Preparation of the Tax Expenditure Statement*, 8 May, Commonwealth of Australia
- Treasury, 2011, Submission to the Inquiry into the Proposed Parliamentary Budget Office
- Tune D, 2009, Senate Finance and Public Administration Committee Estimates Hansard, 20 October, 70–71
- Turnbull M, 2009, Appropriation Bill (No, 1) 2009–2010, Opposition Budget Reply, 14 May, House of Representatives Hansard, 3973–3980
- Turnbull M, 2020, *A Bigger Picture*, Hardie Grant Book
- Uhr J, 2008, Reshaping Public Integrity, in C Aulich and R Wellenhall (eds), *Howard's Fourth Government: Australian Commonwealth Administration 2004–2008*, University of New South Wales Press Ltd, 114–130
- Uncommon Knowledge (UK), 2021, *Parliamentary Budget Office, Stakeholder Survey report, Executive Summary*
- Uren D 2004a, Labor's Tax Plan Adds Up: Treasury, *The Australian*, 8 October, 7
- Uren D 2004b, Medicare Gold in the Red \$700m, *The Australian*, 9–10 October, 7
- Uren D 2007, Labor Rings In With \$10bn in Savings, *The Australian*, 22 November, 4
- Uren D and S Mather, 2010, Coalition's Surplus Claims Sunk by Attack on 'Hollow Log', *The Australian*, 19 August, 1, 6
- Uren D, 2016, Labor's Policies Deliver \$16.5bn Blow to Deficit, *The Australian*, 27 June, 1, 7
- Uren D, 2019, Treasury Issues Caveat on 10-Year Costing Estimates, *The Australian*, 15 January, 4
- Vatt A, M Flinders and J Bernauer, 2014, A Global Trend Toward Democrat Convergence? A Lijphard Analysis of Advanced Democracies, *Comparative Political Studies*, 47(6), 903–929
- Vishwanath T and D Kaufmann, 2001, Toward Transparency: New Approaches and Their Application to Financial Markets, *The World Bank Research Observer*, 16(1), 41–57
- von Trapp L, I Lienert and J Wehner, 2016, Principles for Independent Fiscal Institutions and case studies, *OECD Journal on Budgeting*, 2015(02), 9–272
- Wallace C, 2020, Julia Eileen Gillard 24 June 2010 – 27 June 2013, in M Grattan (Ed), *Australia's Prime Ministers – Revised and Updated*, New Holland Publishers, 2nd Edition, 490–505
- Walsh C, 1990, Chapter 4. Recent Trends in Introducing Devolutionary Attempts in Budgeting, in J Forster and J Wanna (Eds), *Budgetary Management and Control: The Public Sector in Australasia*, MacMillan, 41–51
- Walsh P, 1986, Senate Hansard, 25 September, 853–854

- Walsh P, 1995, *Confessions of a Failed Finance Minister*, Random House
- Wanna J, C O’Faircheallaigh and P Weller, 1992, *Public Sector Management in Australia*, MacMillan Education Australia
- Wanna J, J Kelly and J Forster, 2000, *Managing Public Expenditure in Australia*, Allen & Unwin, St Leonards
- Wanna J, L Jensen and J de Vines (Eds), 2003, *Containing Public Expenditure: The Changing Roles of Central Budget Agencies – Better Guardians?*, Edward Elgar
- Wanna J and S Bartos, 2003, Good Practice: Does It Work in Theory? Australia’s Request for Better Outcomes, in J Wanna, L Jensen and J Vines (Eds), *Controlling Public Expenditure: The Changing Roles of Central Budget Agencies – Better Guardians?*, Edward Elgar, 1–29
- Wanna J, 2006, *Between a Rock and a Hard Place: The Nonsense of Australia’s Charter of Budget Honesty Act 1998*, 2006 Australian Political Studies Association Conference, Australia and New Zealand School of Government
- Wanna J, 2010, Investigating the Reality of Reform in Modern Budgeting, in J Wanna, J Vries and L Jansen (Eds), *The Reality of Budget Reform in the OECD*, Edward Elgar, 1–17
- Wanna J, S Vincent and A Podger (Eds), 2012, *With the Benefit of Hindsight: Valedictory Reflections from Departmental Secretaries, 2004–11*, ANU ePress
- Wanna J, 2015a, Australia and New Zealand Respond to the ‘Fiscal Tsunami of the Global Financial Crisis’: Preparation and Precipitous Action with Promise of Consolidation, in J Wanna, J Vines and E Lindquist (Eds), *The Global Financial Crisis and Its Budget Impacts in OECD Nations: Fiscal Responses and Future Challenges*, Edward Elgar, 92–117
- Wanna J, 2015b, Through a Glass Darkly, The vicissitudes of budgetary reform in Australia – in J Wanna, E Lindquist and P Marshall (Eds), *New Accountabilities, New Challenges*, ANU Press, 159-187
- Wanna J, 2015c, Introduction – Embracing New Accountabilities, Confronting New Challenges, Canvassing options for a New Generation of Improvements, in J. Wanna, E Lindquist and P Marchall (Eds), 2015, *New Accountabilities New Challenges*, ANU Press, 1–13
- Wanna J, 2018, Introduction, in J Wanna and S Vincent, *Opening Government: Transparency and Engagement in the Information Age*, Australian University Press, 3–24
- Watson D, 2002, *Recollections of a Bleeding Heart: A Portrait of Paul Keating*, Knopf
- Watt I and B Anderson, 2017, Letter to Senator Dean Smith, Chair Joint Committee of Public Accounts, 17 March
- Watt I and B Anderson, 2017a, *Parliamentary Budget Office Review 2016–17, Report of the Independent Review Panel*, Commonwealth of Australia
- Watt I, 2008, Senate Finance and Public Administration Committee Estimates, Hansard, 28 May, 77–79, 81, 83–89

- Watt I, 2009a, Senate Finance and Public Administration Committee Estimates, 24 February, 76-84
- Watt I, 2009, Senate Finance and Public Administration Committee Estimates, Hansard, 27 May, 125, 131-133
- Wear, R, 2008, Permanent Populism: The Howard Government 1996–2007, *Australian Journal of Political Science*, 43(4), 617–634
- Webb R, 2009, *Budget 2009–10, Budget Transparency Operation Sunlight*, Parliamentary Library Review, 18 May, 1-3
- Webb R, 2010, Financial Framework Legislation Amendment Bill 2010, Bill Digest, No. 24 2010–11, 21 October, 1–29
- Wehner J and P de Renzio, 2013, Citizens, Legislators, and Disclosure: The Political Determinants of Fiscal Transparency, *World Development*, 41, 96–108
- Weight D and P. Hawkins, 2018, *The Commonwealth Budget: A Quick Guide*, Commonwealth Parliamentary Library, 1-10
- Weller P, 1989, *Malcolm Fraser PM: A Study in Prime Ministerial Power in Australia*, Penguin Books
- Weller P, 2014, *Kevin Rudd, Twice Prime Minister*, Melbourne University Press
- Wells G, 2015, Time to Rethink the Charter of Budget Honesty, *The Conversation*, 6 March
- White H, 2010, Nothing Spins So Furiously as a Prime Minister in Search of Announceables, *The Australian*, 25 February, 13
- White J, 2014, What Are Budgeting’s Purposes? Comments on OECD’s Principles of Good Budgetary Government, *OECD Journal on Budgeting*, 2014(3), 131–148
- Whiteford P, 2014, The budget, fairness and class warfare, *Inside Story*, Australian National University, 5 August
- Whitwell G, 1986, *The Treasury Line*, Allen & Unwin
- Wilkinson J, 2017, *PBO Establishes Panel of Expert Advisors*, Media Release, 21 December
- Wilkinson J, 2017a, *PBO Clarifies Modelling Attribution*, Media Release, 14 August
- Wilkinson J, 2018, *Imputation Credits Policy Costing*, Media Release, 18 June
- Wilkinson J, 2018, *Fiscal Transparency and the Parliamentary Budget Office*, address at the launch of the Open Budget Survey for Australia, ANU, Canberra, 20 March
- Wilkinson J, 2018, Letter to Senator Dean Smith, Committee Chair, Joint Committee of Public Accounts and Audit, Implementation of the Recommendations of the 2016–17 Independent Review of the PBO, 30 April,
- Wilkinson J, 2018, *Australia’s Fiscal Position*, Opening Remarks to the 2018 ACOSS National Conference Plenary Session: Funding Our Future – Where Will It Come From, 29 October

- Wilkinson J, 2019, *Establishing a Parliamentary Budget Office – The Australian Experience*, Address to the New Zealand Treasury, September
- Wilkinson J, 2019, *Striving for Influence: The Importance of Accessibility, Transparency and Humility in the Provision of Economic Policy Advice*, Commonwealth of Australia
- Wilkinson J, 2019, *Trust in the Parliamentary Process*, Presentation to 15th Biennial Australasian Council of Public Accounts Committees Conference, 7 November
- Wilkinson M, 1996, *The Fixer: The Untold Story of Graham Richardson*, William Heinemann Australia
- Williams D, 2009, Is Transparency Sustainable? A Review of A. Fung, M. Graham & D. Well, Full Disclosure. The Perils and Promise of Transparency, *American Society of Public Administration*, 69(2), 359–361
- Williams R, 2013, Budget Transparency Will Improve Our Politics, *newmatilda.com*, 25 September
- Willis R, 1978, Tax Indexation, House of Representatives Hansard, 3018–3019
- Willis R, 1994, 1994–95 Budget Speech, House of Representatives Hansard, 10 May, 587–595
- Willis R and K Beasley, 1994, *Budget Statements 1994–95, Budget Paper No 1*, Commonwealth Government, 10 May
- Willis R, 1995, 1995–96 Budget Speech, House of Representatives Hansard, 9 May, 67–74
- Willis R and K Beasley, 1995, *Budget Statements 1995–96, Budget Paper No 1*, Commonwealth Government, 9 May
- Willis R, 1997, Charter of Budget Honesty Bill, House of Representatives Hansard, 5 February, 152–156
- Wilcox I, M Grattan and D McKenzie, 1996, PM Backs Wills’s Tax Comments, *The Age*, 1 February, A10
- Wong T and M. Stewart, 2018, Budget Transparency: The Open Budget Survey 2017 – Part 1, *Austaxpolicy. Tax and Transfer Policy Blog*, 19 October
- Wood A, 2006, The Golden Years, in Nick Carter (Ed), *The Howard Factor*, Melbourne University Press, 67–75
- Wuud D and W. Young, 2016, Where are they now? Tracking Down the Promises of Budgets Past, *The Conversation*, 2 May
- World Bank Group, 2020a, *Transparency is the Key to Weathering Shocks, Investing in Growth, and Enhancing Trust in Government*, Press Release, April
- World Bank Group, 2020b, Bajpai, R and B. Myers, *Enhancing Government Effectiveness and Transparency: The Fight Against Corruption*, November
- World Bank Group, 2025, *Who We Are*, <https://www.worldbank.org/ext/en/who-we-are>

Wright S, 2019, Promise Now, Build Later: Majority of \$30 Billion Infrastructure Plan Won't Be Spent in Next Four Years, *Sydney Morning Herald*, 15 April

Wright, L, 1998, Leaked Minute Shows Costello Guided Costing, *The Australian*, 11 September, 5

Yeats C and D Harrison, 2012, Swan Admits Surplus Unlikely, *Sydney Morning Herald*, 20 December

Yoffie D, 1988, How an Industry Builds Political Advantage, *Harvard Business Review*, May

Youngberry, T, undated, *Presentation– Operation Sunlight, Enhancing Budget Transparency and Accountability*, Department of Finance and Deregulation

Zabortseva Y, 2012, Transparency, in HK Anheier and M Juergensmeyer (Eds), *Encyclopedia of Global Studies*, SAGE Publications, 1669–71

APPENDICES

APPENDIX 1 – LIST OF INTERVIEWEES

Anthony, S, 2021, Interview, 29 March, 1–9

Baker, A, 2020, First Interview, 10 December, 1–8

Baker, A, 2021, Second Interview, 21 January, 1–5

Birmingham, 2022, S, Interview, 5 December, 1–7

Bowen, C, 2021, Interview, 19 April, 1–4

Bowen, P, 2021, Interview, 1 March, 1–10

Chalmers, J, 2021, Interview, 2 July, 1–7

Campbell, K, 2022, First Interview, including email follow up, 16 September, 1–18

Coates, B, 2022, Interview, 29 August, 1–10

Costello, P, 2021, Interview, 28 May, 1–11

Crean, S, 2021, Interview, 15 November, 1–9

Dawkins, J, 2021, Interview, 11 August, 1–16

Eslake, S, 2020, Interview, 10 September, 1–29

Frydenberg, J, 2022, Interview, 28 November, 1–6

Gittins, R, 2020, Interview, 13 March, 1–24

Hawkins, J, 2022, Interview, 7 June, 1–9

Hehir, G, 2021, Interview, 27 August, 1–11

Keating, M, 2022, Interview, 11 March, 1–10

McMullan, B, 2021, Interview, 15 June, 1–9

Minchin, N, 2021, Interview, 11 October, 1–8

Oster, A, 2022, Interview, 13 May, 1–9

Podger, A, 2021, Interview, 14 October, 1–9

Richardson, C, 2020, Interview, 1 July, 1–5

Robb, A, 2021, Interview, 29 September, 1–10

Russell, D, 2021, Interview, 22 September, 1–18

Senior Official 1, 2022, Interview, 1-13

Senior Official 2, 2022, Interview, 1-6

Senior Official 3, 2021, Interview, 1-11

Smith, G, 2021, Interview, 22 February, 1–9

Stewart, M, 2021, Interview, 19 August, 1–12
Tanner, L, 2020, Interview, 16 December, 1–11
Tune, D, 2022, Interview, 16 May, 1–13
Turnbull, M, 2022, Interview, 29 March, 1–9
Wanna, J, 2020, Interview, 18 March, 1–25
Youngberry, T, 2022, Interview, 8 April, 1–10

In all there were 37 participants, who engaged in 38 interviews, including one participant who was interviewed twice. There were six, who wished their interviews to remain anonymous. Of these six, the three who are quoted in this thesis are listed above as Senior Official 1, 2 or 3.

APPENDIX 2 – TABLES OF POLITICIANS AND PUBLIC SERVANTS MENTIONED

The below tables set out the names, positions, affiliations and dates of the politicians and public servants mentioned in this thesis. The first three tables all relate to Chapters One, Two and three. Each of Chapters Four, Five, Six and Seven has two separate tables devoted to them, except that the final six tables (six–eleven) all apply to Chapter Five, as it deals with the longest case study. Chapters Four (tables four and five), Six (tables eight and nine) and Seven (tables ten and eleven) only have two tables applicable to each of them. Where there is a (i) next to a name, it indicates that I have interviewed either the politician or public servant.

Table A2.1. Prime Ministers in Chapters One, Two and Three

Politician:	Position:	Govt/Opp	Dates
Tony Abbott	Prime Minister	Lib/National Govt	2013–15
Malcolm Fraser	Prime Minister	Lib/Country Govt	1975–83
Julia Gillard	Prime Minister	Labor Government	2010–13
Bob Hawke	Prime Minister	Labor Government	1983–91
John Howard	Prime Minister	Lib/National Govt	1996–2007
Paul Keating	Prime Minister	Labor Government	1991–96
Scott Morrison	Prime Minister	Lib/National Govt	2018–2022
Kevin Rudd	Prime Minister	Labor Government	2007–2010 & 2013
Malcolm Turnbull	Prime Minister	Lib/National Govt	2015–2018 (i)
Gough Whitlam	Prime Minister	Labor Government	1972–75

Table A2.2. Other Politicians in Chapters One, Two and Three

Politician:	Position:	Govt/Opp	Dates
Greg Combet	Parl Secretary	Labor Government	2007–09
Simon Crean	Opposition Leader	Labor Opposition	2001–03 (i)
Arthur Fadden	Treasurer	Lib/Country Govt	1949–58
Bill Hayden	Opposition Leader	Labor Opposition	1977–1983
Andrew Murray	Senator	Australian Democrats	1996–2008
Rob Oakestott	MHR	Independent	2008–2013
Graeme Richardson	NSW State Secretary	NSW Labor Party	1976–1983

	Minister	Labor Government	1987–92 & 1993–94
Wayne Swan	Treasurer	Labor Government	2007–2013
Lindsay Tanner	Finance Minister	Labor Government	2007–2010 (i)
Tony Windsor	MHR	Independent	2001–2013
Penny Wong	Min Climate Change	Labor Government	2007–2010

Table A2.3. Public Servants in Chapters One, Two and Three

Public Servant	Position:	Department:	Dates:
Saul Eslake	Junior Official	Treasury	1979–1981 (i)
Ken Henry	Secretary	Treasury	2001–2011
John Hewson	Adviser	Treasurer	1976–1983
Michael Keating	Secretary	Finance	1987–1991 (i)
	Secretary	PM&C	1991–1996
John Rose	Advisor	Prime Minister	1977–1983
Cliff Walsh	Advisor	Prime Minister	1981–1983
Ian Watt	Secretary	Finance	2001–2009
	Secretary	PM&C	2011–2014

Table A2.4. Politicians in Chapter Four – Published Forward Estimates 1983–1996

Politician:	Position:	Govt/Opp	Dates
Peter Costello	Shadow Treasurer	Lib/National Opp	1994–96 (i)
John Dawkins	Finance Minister	Labor Government	1983–84 (i)
	Treasurer	Labor Government	1991–93
Malcolm Fraser	Prime Minister	Lib/Country Govt	1975–83
Bob Hawke	Opposition Leader	Labor Opposition	1983
	Prime Minister	Labor Government	1983–91
John Hewson	Opposition Leader	Lib/National Opp	1990–94
John Howard	Treasurer	Lib/Country Govt	1977–83
	Shadow Treasurer	Lib/National Opp	1983–85
	Opposition Leader	Lib/National Opp	1985–89
	Opposition Leader	Lib/National Opp	1995–96
Paul Keating	Shadow Treasurer	Labor Opposition	1983

	Treasurer	Labor Government	1983–91
	Prime Minister	Labor Government	1991–96
Phil Lynch	Treasurer	Lib/Country Govt	1975–1977
John Moore	Minister	Lib/National Govt	1980–82
	Shadow Finance Min	Lib/National Opp	1983–84
Geoff Prosser	MHR	Lib/Nat Opp & Govt	1987–2007
Peter Walsh	Minister	Labor Government	1983–1990
Gough Whitlam	Prime Minister	Labor Government	1972–1975
Ralph Willis	Shadow Treasurer	Labor Opposition	1977–1983
	Treasurer	Labor Government	1991, 1993–1996

Table A2.5. Public Servants in Chapter Four – Published Forward Estimates 1983–1996

Public Servant:	Position:	Department:	Dates:
Tony Cole	Secretary	Treasury	1991–1993
Saul Eslake	Junior Official	Treasury	1979–1981
Michael Keating	Secretary	Finance	1987–91 (i)
	Secretary	PM&C	1991–96
Andrew Podger	Senior Official	Finance	1982–90 (i)
Don Russell	Principal Priv Sec	Treasurer	1985–91 (i)
	Principal Priv Sec	Prime Minister	1991–93, 1995–96
Greg Smith	Senior Official	Treasury	1986–2000 (i)
John Stone	Secretary	Treasury	1979–1984
David Tune	Senior Official	PM&C, Treasury	1976–96 (i)
Anon	Senior Official	PM&C, Treasury	1976–1996 (i)

Table A2.6. Politicians in Chapter Five – The Charter of Budget Honesty 1995–2007

Politician:	Position:	Govt/Opp	Dates
Peter Cook	Senator	Lab/Govt/Opposition	1983–2005
Peter Costello	Treasurer	Lib/National Govt	1996–2007 (i)
Simon Crean	Shadow Treasurer	Lab Opposition	1998–2001, 2003–04
	Opposition Leader	Lab Opposition	2001–2003 (i)
Gareth Evans	Shadow Treasurer	Labor Opposition	1996–1998

Josh Frydenberg	Treasurer	Lib/National Govt	2018–2022 (i)
Joe Hockey	Treasurer	Lib/National Govt	2013–2015
John Howard	Prime Minister	Lib/National Govt	1996–2007
Paul Keating	Prime Minister	Labor Government	1991–1996
Bob McMullan	Shadow Finance Min	Labor Opposition	1998–2001; 2003–04
Bob McMullan	Shadow Treasurer	Labor Opposition	2001–2003 (i)
Christine Milne	Leader	Australian Greens	2012–2015
Scott Morrison	Treasurer	Lib/National Govt	2015–2018
	Prime Minister	Lib/National Govt	2018–2022
Nick Minchin	Finance Minister	Lib/National Govt	2001–2007 (i)
	Senate Opp Leader	Lib/National Opp	2007–2010
Ruth Richardson	NZ Finance Minister	National Government	1990–1993
	Chair	Parliamentary Cmt	1993–1994
Kevin Rudd	Opposition Leader	Labor Opposition	2006–2007
	Prime Minister	Labor Government	2007–2010 & 2013
Wayne Swan	Shadow Treasurer	Labor Opposition	2004–2007
	Treasurer	Labor Government	2007–2013
Lindsay Tanner	Shadow Finance Min	Labor Opposition	2005–2007 (i)
	Finance Minister	Labor Government	2007–2010
Kelvin Thompson	MHR	Labor Opp & Govt	1996–2016

Table A2.7 Public Servants in Chapter Five – The Charter of Budget Honesty 1995–2007

Public Servant:	Position:	Department:	Dates:
Kathryn Campbell	Sen Official	Finance	2005–2011 (i)
	Secretary	Various	2011–2022
John Fraser	Secretary	Treasury	2015–2018
John Hawkins	Senior Official	Reserve Bank & Treasury	1977–Mid-1990s & Mid-2000s (i)
Anon	Senior Official 1	PM&C, Treasury, Fin	1996 onwards (i)
Anon	Senior Official 2	Finance	1997 – early 2000s (i)

Table A2.8. Politicians in Chapter Six – Operation Sunlight 2005–2010

Politician:	Position:	Govt/Opp/Role	Dates
Tony Abbott	Opposition Leader	Lib/National Opp	2009–13
Chris Bowen	Treasurer	Labor Government	2013 (i)
Joe Hockey	Shadow Treasurer	Lib/National Opp	2008–13
Julia Gillard	Prime Minister	Labor Government	2010–2013
Andrew Murray	Senator	Australian Democrats	1996–2008
Nick Minchin	Finance Minister	Lib/National Govt	2001–2007 (i)
	Senate Opp Leader	Lib/National Opp	2007–2010
Andrew Robb	Shadow Finance Min	Lib/National Opp	2010–2013 (i)
Kevin Rudd	Prime Minister	Labor Government	2007–2010 & 2013
Nick Sherry	Senator	Labor Govt & Opp	1990–2012
Wayne Swan	Treasurer	Labor Government	2007–2013
Lindsay Tanner	Finance Minister	Labor Government	2007–2010 (i)
Malcolm Turnbull	Shadow Treasurer	Lib/National Opp	2007–2008 (i)
	Opposition Leader	Lib/National Opp	2008–2009
Penny Wong	Finance Minister	Labor Government	2010–2013

Table A2.9. Public Servants in Chapter Six – Operation Sunlight 2005–2010

Public Servant:	Position:	Department:	Dates:
Anthony Baker	Chief of Staff	Shadow Min Finance	2005–2007 (i)
	Chief of Staff	Minister for Finance	2007–2012
Kathryn Campbell	Deputy Secretary	Finance	2005–2010 (i)
	Secretary	Various Depts	2011–2022
Alan Oster	Senior Official	Treasury	1979–1993 (i)
Andrew Podger	Secretary	Various Departments	1993–2001 (i)
	Commissioner	Public Service	2001–2004
David Tune	Secretary	Finance	2009–2013 (i)
Ian Watt	Secretary	Finance	2001–2009
Richard Webb	Researcher	Parliamentary Library	2008–2011
Tim Youngberry	Assistant Secretary	Finance	2008–2012 (i)
Anon	Senior Official	PM&C, Treasury, Fin	1996 onwards (i)

Table A2.10. Politicians in Chapter Seven – The Parliamentary Budget Office 2010–2022

Politician:	Position:	Govt/Opp/Role	Dates
Tony Abbott	Prime Minister	Lib/National Govt	2013–15
Anthony Albanese	Opposition Leader	Labor Opposition	2019–22
Simon Birmingham	Finance Minister	Lib/National Govt	2020–22 (i)
Jim Chalmers	Shadow Finance Min	Labor Opposition	2016–19 (i)
	Shadow Treasurer	Labor Opposition	2019–22
Hugo Chavez	President	Venezuela	1999–2013
John Faulkner	Chair JSC	Labor Govt Senator	2010–11
Josh Frydenberg	Treasurer	Lib/National Govt	2018–2022 (i)
Katy Gallagher	Shadow Finance Min	Labor Opposition	2019–2022
Julia Gillard	Prime Minister	Labor Government	2010–13
Julian Hill	Deputy Chair, Chair	JCAA	2019–2025
Scott Morrison	Treasurer	Lib/National Govt	2015–2018
Rob Oakeshott	MRH	Independent	2008–2013
Kevin Rudd	Prime Minister	Lab Government	2007–2010 & 2013
Scott Ryan	Min Voc Ed & Skills	Lib/National Govt	2016
Bill Shorten	Opposition Leader	Lab Opposition	2013–19
Wayne Swan	Treasurer	Labor Government	2007–13
Lindsay Tanner	Finance Minister	Labor Government	2007–10 (i)
Malcolm Turnbull	Prime Minister	Lib/National Govt	2015–18

Table A2.11. Public Servants in Chapter Seven – The Parliamentary Budget Office 2010–2022

Public Servant:	Position:	Department:	Dates:
Stephen Bartos	NSW PB Officer	NSW PB Office	2014–15, 2018–19 and 2022–23
Phil Bowen	Australian PB Officer	Commonwealth PBO	2012–2017 (i)
Stein Helgeby	Australian PB Officer	Commonwealth PBO	2020–2024
Kevin Page	Canadian PB Officer	Canadian PBO	2008–2013
Greg Smith	Chair	Comm Grants Comm	2014–2020 (i)
Alan Thompson	Secretary	Parliamentary Services	2008–2011
Ian Watt	Secretary	PM&C	2011–2014

Jenny Wilkinson	Australian PB Officer	Commonwealth PBO	2017–2020
Anon	Senior Official 3	APS	Since 2000s (i)

List of Abbreviations in the tables above

APS – Australian Public Service

Comm Grants Comm – Commonwealth Grants Commission

Cmt – Committee

Depts – Departments

Fin – Finance

Govt – Government

JCAA – Joint Committee of Accounts and Audit

JSC – Joint Standing Committee on Inquiry into the proposed Parliamentary Budget Office

MHR – Member of the House of Representatives

Min – Minister

Opp – Opposition

Opp Leader – Leader of the Opposition

Parliamentary Cmt – Parliamentary Committee

Parl Secretary – Parliamentary Secretary

PBO – Parliamentary Budget Office

PB Officer – Parliamentary Budget Officer

PM&C – Prime Minister and Cabinet

Principal Priv Sec – Principal Private Secretary

Senate Opp Leader – Leader of the Opposition in the Senate

Sen Official – Senior Official

Voc Ed & skills – Vocational Education and Skills

APPENDIX 3 – BUDGET PAPERS, BUDGET RELATED PAPERS, BUDGET STATEMENTS AND STATEMENTS OF RISK

Introduction

I have created four tables, one for each for the four case studies. Each table contains four sets of information, the number of Budget Papers, Budget Related Papers, Budget Statements and the Budget Paper that contained the Statement of Risks. This information is presented for each year of the case studies, starting in 1982–1983.

The Budget Papers became more standardised from about a third of the way through my thesis. From 1997–1998 onwards there were just four Budget Papers and one Budget Related Paper. While the Budget Statements still varied, they too were more consistent with thirteen Budget Statements from 2003–2004 to 2007–08 and then ten from 2008–2009 to 2016–2017. They then vary between ten and eleven Statements from 2017–2018 until 2022–2023 (March), the last Statement covered by this thesis. Similarly, the Statements of Risks could be found in Budget Statement 11 from 2003–2004 to 2007–2008 and then in Budget Statement 8 from 2008–2009 to 2016–2017. They change in line with the Budget Statements between Statement 8 and Statement 9 between 2017–2018 and 2022–2023 (March).

Table A3.1. The Published Forward Estimates – Case Study One – 1983–1996

Year	Budget Paper	Related Paper	Budget Statement	Statement of Risks Budget Statement No.
1982–1983	11	0	6	Nil
1983–1984	11	0	6	Nil
1984–1985	11	0	6	Nil
1985–1986	13	0	6	Nil
1986–1987	11	0	6	Nil
1987–1988	4	10	8	Nil
1988–1989	4	10	8	Nil
1989–1990	4	10	7	Nil
1990–1991	4	7	7	Nil
1991–1992	4	8	7	Nil
1992–1993	4	9	8	Nil
1993–1994	3	7	8	Nil
1994–1995	3	4	7	Nil
1995–1996	3	4	7	Nil

Table A3.2. The Charter of Budget Honesty – Case Study Two – Part 1 1996–2007

Year	Budget Paper	Related Paper	Budget Statement	Statement of Risks Budget Statement No.
1996–97	3	1	7	Nil
1997–98	4	1	7	2 Appendix A
1998–99	4	1	7	2 Appendix A
1999–2000	4	1	9	4 Appendix A
2000–01	4	1	8	2 Appendix A

2001–02	4	1	11	2 Appendix B
2002–03	4	1	13	9
2003–04	4	1	13	11
2004–05	4	1	13	11
2005–06	4	1	13	11
2006–07	4	1	13	11
2007–08	4	1	13	11

Table A3.3. Operation Sunlight – Case Study Three – 2005 – 2010

Year	Budget Paper	Related Paper	Budget Statement	Statement of Risks Budget Statement No.
2005–2006	4	1	13	11
2006–2007	4	1	13	11
2007–2008	4	1	13	11
2008–2009	4	1	10	8
2009–2010	4	1	10	8
2010–2011	4	1	10	8

Table A3.4. Parliamentary Budget Office – Case Study Four – 2010–2022

Year	Budget Paper	Related Paper	Budget Statement	Statement of Risks Budget Statement No.
2010–2011	4	1	10	8
2011–2012	4	1	10	8
2012–2013	4	1	10	8
2013–2014	4	1	10	8
2014–2015	4	1	10	8
2015–2016	4	1	10	8
2016–2017	4	1	10	8
2017–2018	4	1	11	9
2018–2019	4	1	11	9
2019–2020	4	1	10	8
2020–2021	4	1	11	9
2021–2022	4	1	11	9
2022–2023	4	1	10	8

1. Budget Papers, Budget Related Paper and Budget Statements – Additional Information

These Budget Papers need to be read in conjunction with the Budget Speech, any Ministerial Statements on the Budget and any special papers related to the budget. These were originally published as Budget Related Papers but more recently have just been published in the Budget Papers without a special designation. They included papers that dealt with National Heritage, Regional Australia, Families, Indigenous Australians, Climate Change, Australian International Development, Education, Choice and Incentive, Oversea Aid Program, Women and Seniors. Over time in most cases there was more than one of the special papers published on each area.

2. Statement of Risks – Additional Information

The major changes to the Statements of Risks that occurred between 1997–1998 and 2022–2023 are set out below. There were minor changes to these Statement of Risks, during the period between the major changes set out. The major changes usually seemed to occur at the time of a change of government or change of Treasurer.

As well, every year there was a separate Budget Statement that dealt with the Sensitivity of Fiscal Aggregates to Economic Developments. This involved a discussion of the sensitivity of the forward estimates to changes to the economic parameters. This separate Budget Statement was usually positioned close to the Statement of Risks. For example, it was Budget Statement 2 Appendix B in 1997–1998. In recent Budgets, it has been the Budget Statement before the Statement of Risks. For example, in the 2018–2019 Budget Papers it was Budget Statement 8 – Forecasting Performance and Scenario Analysis.

1997–1998 Statement 2

Appendix A – Statement of Risks

2003–2004 – Statement 11 – Statement of Risks

Risks to the Budget

Fiscal Risks – Revenue

Fiscal Risks – Expenses

Contingent Liabilities – Quantifiable

Contingent Liabilities – Unquantifiable

2008–2009 – Statement 8 – Statement of Risks

Risks to the Budget – Overview

Economic and other parameters

Fiscal Risks

Contingent Liabilities – Quantifiable

Contingent Liabilities – Unquantifiable

Contingent assets – Unquantifiable

2018–2019 – Statement 9 – Statement of Risks

Risks to the Budget – overview

Economic and other parameters

Details of fiscal risks and contingent liabilities

Fiscal risks

Contingent liabilities and assets

Significant but remote contingencies

Contingent liabilities – unquantifiable

Contingent assets – unquantifiable

Contingent liabilities – quantifiable

Contingent assets – quantifiable

Government loans

2021–2022 Statement 9 – Statement of Risks

Risks to the Budget – Overview

Agriculture, Water and the Environment

Attorney-General's

Defence
Education Skills and Employment
Finance
Foreign Affairs and Trade
Health
Home Affairs
Industry, Science Energy and Resources
Infrastructure, Transport, Regional Development and Communications
Prime Minister and Cabinet
Treasury
Veterans Affairs
Government loans
Loans items