

Getting Stakeholders on Board, Changing Behaviour and Culture

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➤ Getting Stakeholders on Board, Changing Behaviour and Culture

- Motivating key actors**
- Communication**
- Training**

Getting stakeholders on board: Parliament

- **informal parliamentary committee consisting of all parties (make reform a national modernization project)**
- **reform design remained intact, minor changes according to demands of parliament**
- **advantages for parliament: performance budgeting as an additional lever; budget office for parliament; additional reports**
- **unanimous decision in parliament guarantees acceptance of reform under different political constellations**

Getting stakeholders on board: Court of Auditors

- **close cooperation between MoF and CoA: „friends of the taxpayers“**
- **CoA strongly endorsed reform**
- **advantages for CoA: broader portfolio for CoA (evaluation of performance goals and measures); additional reports of line ministries to CoA**

Getting stakeholders on board: Line Ministries

- different roles of MoF and line ministries cause „natural“ conflict
- line ministries failed to weaken position of MoF
- unanimous decision in council of ministers necessary
- agreement MoF – chancellery (the latter is responsible for performance controlling) freed the way for reform
- bridges burned in 2007 very helpful
- advantages for line ministries: more flexibility (global budgets); performance budgeting as a shop window

Getting stakeholders on board: The Public

Goals:

- creating a positive attitude towards the reform in the public
- getting feedback on important aspects of reform
- target groups:
 - media (special briefings)
 - scientific community (bilateral contacts; conferences)
 - foreign multipliers (in particular OECD SBO)

Getting stakeholders on board: Civil Servants

- reform – design and details elaborated by civil servants
- creating ownership among civil servants
- use experience and knowledge to design reform
- very restrictive use of consultants
- budget department as the reform designer: best experts for reform are those who deal with the budget every day
- advantages for civil servants: positive recognition of public service

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Communication

- **Special seminars for the members of parliament on the new budget regulations, especially also on performance budgeting**
- **Special lectures for the scientific community in Austria and abroad**
- **Briefings for journalists**
- **Providing a lot of information on the websites of the MoF and the Federal Chancellery.**

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Training Starting point

➤ Starting point:

- **Budget Reform in 2 stages:**
- First stage as of 2009: MTEF + more flexibility for line ministries
- Second stage as of 2013
 - » new budget structure
 - » Performance Budgeting including gender budgeting
 - » Result oriented management of administrative units
 - » Accrual budgeting and accounting (principles of double entry booking)
- Much more decentralised budget organisation in the line ministries
→ many more civil servants involved in budgetary matters
- Rather tight timetable
- Reform designed by a small reform team in the MoF
- Performance budgeting and accrual accounting as new elements

Training Challenges

- **a whole new system**
- **only a small team involved in designing the reform**
- **a large number of employees in all ministries to be trained**
- **to find appropriate trainers who identify themselves with the reform**
- **a tight timetable**

Training objectives

BUDGET **REFORM**

Putting tax money to effective use for citizens.

► Training objectives:

- to train our own people in the budget directorate
- to train all the people in the line ministries who will be needed for implementing the reform, as detailed as necessary according to their position in the administration
- availability of information on the new budget system to all interested employees in the administration
- to establish point of contacts in the line ministries for an ongoing information process

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Training activities

BUDGET **REFORM**

Putting tax money to effective use for citizens.

► Broad training programme for

- Double-entry booking and accrual budgeting and accounting
- Different types of seminars in different intensity on the new regulations
- E-learning programme comprehending the basics of the reform
- Special seminars on performance budgeting and gender budgeting
- Seminars on the technical implementation

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Training

How to recruit the trainers

BUDGET **REFORM**

Putting tax money to effective use for citizens.

- A very small team out of the reform team trained the employees in the budget directorate in the MoF.
- Out of them the trainers for the line ministries were recruited and were especially trained to serve as trainers.
- All seminars were based on training material written by the reform team of the MoF.
- The team of trainers were supplemented by employees of the Federal Accounting Agency and the Federal Chancellery (esp. Performance budgeting). (67 trainers in total, 51 of the MoF; 1.500 employees attended 59 seminars)
- Train the trainer-system for the line ministries to increase the number of trained civil servants.

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Training

Benefits

BUDGET **REFORM**

Putting tax money to effective use for citizens.

- **Benefits of the recruitment of trainers out of the own staff:**
 - **Building up excellent expertise in the organisation → support for the line ministries in the ongoing implementation process**
 - **the contents presented in the seminars are all the same and are authentic**
 - **As a windfall profit the trainers were schooled in presentation skills and could develop new personal qualifications**

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Training Lessons learned

BUDGET **REFORM**

Putting tax money to effective use for citizens.

- involve the line ministries in the training responsibilities from the beginning as a filter to ensure a well targeted training process
- By establishing a train the trainer system via the budget people in the line ministries as points of contact, asking them to notify employees to be trained as trainers
- The line ministries had to design a training programme for their sector, based on the same training material as the other seminars.
- **Training concerning such a big reform is an ongoing process!!**

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Thank you for your attention!

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