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## **Australian budgeting and beyond: Exploring John Wanna's scholarly surplus**

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### **Introduction**

When I think of defining encounters with John Wanna, where I developed a measure of him as a scholar and person, he was not ‘in the room’. The first involved receiving an email from him because John had been to Ottawa and learned about my work on the Treasury Board of Canada Secretariat in the context of government restructuring and deficit-reduction strategies (Lindquist 1994, 1996). He thought it similar to his ‘thick’, organisationally and historically informed, and recently published work on Australian budgeting and its Department of Finance (Wanna, Kelly and Forster 2000). Two invitations flowed from this: the first was to contribute a chapter to a comparative collection he was planning on *Controlling Public Expenditure* (Wanna, Jensen and de Vries 2003); and the second, his insistence that, during my first journey to Australia,<sup>1</sup> I take a 24-hour side trip to fly to Brisbane (since ‘nothing was happening in

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1 This was for an intriguing symposium in May 2001 organised by Meredith Edwards and John Langford on ‘New Players, Partners and Processes: A Public Sector Without Boundaries?’ in early April 2001, which resulted in a book collection (Edwards and Langford 2002).

Canberra on a long weekend' and I would be totally bored at University House at The Australian National University [ANU]) to meet and join him, Jenni and their young twins to drive to Noosa, overnight in their hotel, return on a bus at noon the next day for the Brisbane Airport and return to Canberra. My head still spins when I think of that whirlwind experience, but I gained a colleague and family friendship that last to this day, which greatly enriched my career. It was just one example of how over the years he has reached out to people around the world.

The second encounter was when he relinquished his office for me to use while I was on sabbatical in Brisbane at Griffith University's Nathan campus from January to June 2004. He was on leave and I had the ongoing experience of receiving visits and calls from colleagues, a variety of PhD and other students, government officials and journalists seeking him out. Every late afternoon, his telephone would start ringing with a slew of calls from the media and I could detect rising panic as journalists realised they might have less background and commentary for their 5 pm filing deadlines. Not only did I develop a sense of the range of John's interests and the extent of his engagement with practitioners, I came to know the numerous, often exasperated, people who wanted to reach him. I also learned how to 'model' and 'explain' John Wanna, an entire discipline of its own. The third encounter was recently on my home turf: I am still trying to find books or discovering them in entirely new places after he spent two weeks in my office at the University of Victoria during November 2017, but our staff fondly recall how much they enjoyed him, after he regularly worked the halls. Such patterns are familiar to anyone who has worked with or hosted John: he loves interacting with people, injecting subterfuge about his hosts, and gossips and hoovers up incidental information that, amazingly, he retains even decades later. Through these and other experiences I gained an appreciation of the range of his interests, the many colleagues, graduate students, and practitioners he has worked with, and his huge devotion to his family.

To the extent that my research and service contributions intersect with John's, they are but a drop in the overall bucket of his overall contributions to Australian political science and public administration, and, later, the international literature. Here I have been asked to provide some commentary on the stream of his contributions on budgeting and financial management and accordingly, I will focus on his work on budget systems and how governments and central agencies have initiated reforms and responded to domestic and critical international challenges. To do so,

I will review some of the later work he is best known for: *Managing Public Expenditures in Australia* (2000), *Controlling Public Expenditure* (2003), *The Reality of Budget Reform in OECD Nations* (2010), and *The Global Financial Crisis and its Budget Impacts on OECD Nations* (2015). My goal is to describe how he approached these projects as a scholar in terms of method and analytic posture in several successive book projects, the kind of colleagues he brought together, the audiences he was trying to reach (since that also shapes how he went about furthering this work), and to venture an appraisal, and touch on some work-in-progress we have together.<sup>2</sup>

This chapter is organised as follows. The first part will review his contributions on Australian budgeting, focusing heavily on *Managing Public Expenditures*. Then, the next three parts will provide overviews of three Edward Elgar collections for which he was lead editor, and ancillary research that John and some of his colleagues have published. The fifth and concluding section will reflect on these contributions and reflect on what they tell us about John as a scholar.

## Monitoring evolution and innovation in Australian budgeting

John's seminal contribution to the Australian literature on public budgeting and reform – *Managing Public Expenditure in Australia* (2000) with Joanne Kelly and John Forster – was produced while he was a professor at Griffith University. It was a wonderful addition to an impressive output of research from a group of scholars that, led by Pat Weller and including Glyn Davis, John Forster, Ciaran O'Faircheallaigh and a host of graduate students, produced numerous studies through the Centre for Australian Public Sector Management during the 1990s on Australian governance, many still cited to this day. Although Weller had, among his extraordinarily broad output, covered the Treasury, producing a seminal study with one of my former colleagues, Jim Cutt (Weller and Cutt 1976), it was 'dead just after arrival' because Australia's Treasury was divided into two, with the new Department of Finance taking over the

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2 There are several works with and by current and former graduate students, as well as the author, that John was instrumental in encouraging, along with other studies he co-authored, but that will not be the focus of this chapter (see Gash 2005; Kelly and Lindquist 2003; Good and Lindquist 2010, 2015; Forster and Wanna 1990; Wanna 2011, 2015, 2018, 2021).

responsibilities for expenditure management and later for a succession of budget and management reform initiatives. It fell to John Wanna and his colleagues to chronicle and make sense of a bewildering succession of budget and management reforms. It was informed by earlier work of John Forster as well as Joanne Kelly's dissertation research on Canadian reforms (Kelly 2000), which John was supervising.

*Managing Public Expenditure* is essentially an institutional history of budgeting in Australia, locating the importance of budgeting as part of the larger democratic, Westminster approach to governance. John and his colleagues showed the breadth of budgeting, from its macro qualities (e.g. politics, national economic trends, priorities of successive governments, broad budget trajectories and international developments, etc.), to meso characteristics (the budget function, budget cycle and key agencies involved), and to more micro relationships with departments, agencies and other key stakeholders, such as commissions, boards, reviews, consultants or parliamentary committees. The book reviewed the essentials of budgetary politics and the budgetary cycle, such as budgets as a matter of confidence and the secrecy surrounding their development and presentation in Westminster systems. Relying heavily on primary documents and many interviews with budget officials, it provided a chronicle of reform eras, various initiatives as well as their implementation, superseding of initiatives, tensions among central agencies and departments, reviews and results. It reviewed the changes in the budget system in the 1960s and early 1970s as a precursor for the more detailed account and analysis of the major machinery shifts of the late 1970s and process reforms of the 1980s, part of the larger reorientation of public management during this time (Weller, Forster and Davis 1993). The book was also an effort to modernise the analytic perspectives on Australian budgeting, engaging the sensibilities of Wildavsky (1964) about the politics and organisational aspects associated with budgeting but, of course, located in the Australian Westminster context. However, it seems that Australian research was more advanced than that of its British counterparts, in part because Wanna, Kelly and Forster did not hesitate to interview and interact with budget practitioners, and also because they closely followed Canadian, New Zealand and US developments and literature on budgeting. Indeed, John's collaborator and PhD student, Joanne Kelly, would complete her dissertation and move to Canada to take up an appointment with the Treasury Board of Canada, further enriching these connections.

The book tracked the evolution of Treasury up until the Royal Commission on Australian Government Administration, which reported in 1976, followed by the split of Treasury later that year. It chronicled innovations like the Expenditure Review Committee, experimentation with expenditure limits and savings targets. It further chronicled the developments of the 1980s, as British-style managerialism came to Australia: the advent of the Financial Management Improvement Program (FMIP) (1984 or so), a running costs system, the adoption of value-for-money principles, and, later in the 1980s, when overall expenditures continued to rise, the push towards reducing spending growth with *ex ante* efficiency dividends and investing in evaluation to review programs. Such budget-related reforms were soon caught up against the Hawke and Keating struggles, followed by the ascension of Keating as prime minister and an era of major deficits in the early 1990s (225–228). In this context, the book reviews additional innovations such as multi-year expenditure planning (234), portfolio budgeting to accompany larger ministerial portfolios, growing interest in accrual and output budgeting by the mid-1990s, and the ascendancy of purchaser/provider split thinking as Prime Minister Howard and his Coalition took power. With the adoption of the *Charter of Budget Honesty*, Mid-Year Economic and Fiscal Outlook (MYEFO) planning, and accrual ‘output-based’ budgeting, the result was a significant shift in the core capabilities of the Department of Finance and Administration’s (DOFA) expenditure group, with analysts sporting accounting backgrounds as opposed to program-based knowledge. All of these initiatives expanded DOFA’s role beyond a traditional expenditure budget office towards more of a management board. All of these developments were noteworthy by international standards, though not without controversy, and *Managing Public Expenditure in Australia* was a primary means of conveying this succession of intersecting initiatives to interested practitioners and scholars around the world, aside from the usual Organisation for Economic Cooperation and Development (OECD) channels. It articulated a different model to the New Zealand approach, being more pragmatic and experimental, but every bit as dynamic.

How the book drew on theory was interesting. Wanna and his colleagues used Wildavsky’s (1964) work early on to motivate the study and describe what constitutes the domain of budgeting, but relied heavily on Schick (1997) and background developments in the US along with New Zealand and Canada as comparators. Most of the book was very descriptive in terms of the take-up of ideas and reform initiatives in

Australia and, though drawing on the literature to explain the sources of these approaches, it was not focused on testing or generating theory. In part this was because, unlike New Zealand, Australian reform was not theory-driven or dogmatic, but rather, pragmatic and what design theorists would now call iterative and experimental (Wanna, Kelly and Forster 2000, 311). It concluded, however, by speculating about what theory might do, given what the book covered. It suggested that scholars ought to take an information-based view on the dynamics of DOFA as an organisation, factor in competing cycles or trajectories in the medium and longer term affecting budgeting (e.g. election cycles, business and growth cycles, new governments, government popularity, etc.) and:

provide explanations for budget systems and frameworks, patterns of resource management, policy preferences and the strategic capacities to pursue goals, the performance of management and the outcomes of decisions, and the forms of accountability for spending collective resources through government. (314)

Wanna and his colleagues also suggested that budget changes may have lagged impacts, only taking root and having an impact in the longer term (313). They also noted the huge importance of political *and* bureaucratic will in driving reform, noting that while reform in Australia was largely public servant–designed, it still needed support from key ministers as reform champions.

## **Budgeting and the evolving roles of central agencies**

The *Controlling Public Expenditure* (Wanna, Jensen and de Vries 2003) project was a natural outgrowth of *Managing Public Expenditure in Australia*, moving from a substantial domestic case study to a more systematic comparative analysis going beyond comparisons with New Zealand, Canada, the UK and the US, to include a range of continental European nations and China. One can easily see that the questions animating a comparative collection of case studies arose from the Wanna, Kelly and Forster Australian case study: to what extent were the pressures on central budget agencies (CBAs), the changing political and governance environment in which they working, the new strategies and capabilities of CBAs, and whether they were the initiators or objects of reform at play, relevant in other jurisdictions? Kelly and Wanna had been sharing research

findings in international journals (Kelly and Wanna 1999, 2000) but such questions called for a comparative approach. The project proceeded in the slipstream of the deficit-reduction strategies of many jurisdictions in the late 1990s and early 2000s.

The driving force behind the project was John Wanna, who assembled a mix of scholars, practitioners, and ‘pracademics’ of different kinds and sought to engage central budget officials where possible. Ten countries with different governance systems were identified, as well as six US states: the more often explored cases of Australia, New Zealand, the UK, the US (national) and Canada; and, as a contrast to these cases, Sweden, the Netherlands, Denmark, Germany and China. Interestingly, when the case study guidelines and overarching questions were circulated, John’s message to contributors was essentially not to let answering the questions get in the way of a good story. John wrote the introduction, which provided an engaging canvas of the context, issues and tensions around the evolving roles of CBAs (this, by the way, became his *modus operandi* for the ANU Press series and for the design and proceedings of the Australia and New Zealand School of Government (ANZSOG) conferences). For example, he contrasted the pre-eminence of treasuries in Westminster systems versus the more narrow roles of CBAs in continental European countries, while noting that, due to increasing budget pressures and more political interest in budgets, prime ministers and ministers of finance were taking more of a role in budget-making (Wanna, Jensen and de Vries 2003, xxiv–xxvi). Likewise, he noted that historically Treasury departments as central agencies had been more focused on macro-economic and fiscal policy and far less interested in expenditure budgets, but since the 1980s, as fiscal policy foundered and deficits increased, increasingly more attention was directed to the budgeting, management and effectiveness of programs.

This led to other questions about how CBAs had been changing: were they getting changed by reform, or were they driving the changes? Indeed, some treasuries or finance ministries had hived off the divisions responsible for managing expenditure budgets, creating new departments for this purpose (Australia, Canada). In this connection, John invoked Hecló and Wildavsky’s (1974) concept of the ‘budgetary village’ with its own culture based on trust and shared understandings guiding budget games and decisions, and Schick (1997, 1998) on the pressures on expenditure forcing CBAs to change how they behaved and operated, moving from less controlling guardian entities to more flexible,

monitoring and strategic entities with varying degrees of cooperation and oversight of departments and agencies (Wanna, Jensen and de Vries 2003, xxxiv). The goals of the book were to ascertain if CBAs were taking up new roles and responsibilities, if they had new roles in broader decision-making processes, whether they were the objects or initiators and agents of reform, and were new 'village cultures' emerging accompanying the reform changes? The book also addressed future prospects facing CBAs, the challenges they would encounter and the strategic directions they could advance (xxxvi–xxxvii).

Although the experience of every jurisdiction was unique, in aggregate the cases confirmed that the challenging economic and fiscal conditions of the previous decade or so had meant that CBAs had grown in importance but were under stress, typically moving into rounds of repetitive budgeting and tinkering around the edges, with governments reluctant to tackle core programs. As governments and their CBAs (with various portfolios of responsibilities) sought to impose fiscal discipline in different ways, action was taken sometimes as a result of economic and fiscal crisis, sometimes by government political leadership and sometimes by CBAs themselves stepping in to assert change, often in combination and not necessarily in this order. The deficit and debt problems of the 1980s and early 1990s, along with growing public interest in seeking 'value for money' of programs, served to increase the power of CBAs and led governments to develop management and performance frameworks, though differing across institutional and political contexts. As budget surpluses emerged in Australia, New Zealand, Canada, Norway, Denmark, Sweden and the UK due to economic growth and budgetary restraint, new challenges emerged for CBAs that could not rely on expenditure-cutting to anchor their authority. Thus CBAs began a search for new roles and budget procedures, including articulation of top-down frameworks; reduced *ex ante* scrutiny (which provided flexibility to departments and agencies); concentrating advice and oversight on larger or more politically important initiatives; focusing on tracking implementation (with 'delivery' repertoires and using IT to better deliver outputs, more monitoring of spending against formal targets and with more updates and roll-ups); and encouraging, sponsoring or requiring evaluation and other forms of better reporting – including, in the UK, comprehensive spending reviews. In some jurisdictions, particularly with respect to fiscal plans and aggregates, new conventions and legislation emerged to focus on fiscal rules and targets, new responsibilities and more transparency, but an important question

was whether these were effective tools or created more constraints or shackles for central agencies and the entities they monitored (263–264). Although the extent of such shifts varied across jurisdictions, the nature of CBA work was evolving: from budgeting to encouraging better management to performance reporting and even to providing strategic advice on budget ‘investments’, which required new skills and repertoires (265–268); moving from ‘bean counters’ to analysis, which required new practices and skills to work within broader budget policy frameworks; and moving to a more rapid turnover of new generations of staff, which meant that the old ‘village cultures’ could no longer be maintained (268–270).

This repositioning of CBAs and their tools and repertoires during the late 1980s and 1990s seemed particularly pronounced in the UK, Australia and Canada, but were apparent in other jurisdictions covered by the book’s cases. However, on reading all of the case chapters in the collection, one cannot help but be impressed by the diversity of experiences across jurisdictions and different pathways, contexts, responsibilities and capabilities of different CBAs. As with all of the collections, the objects of comparison (CBAs and larger budget systems and processes) resisted easy and definitive categorisation.

## **Public sector budgeting, reform trajectories and progress**

John’s next comparative collection – *The Reality of Budgetary Reform in OECD Nations: Trajectories and Consequences* (2010) – sought to explore the question of whether reforms to CBAs and broader budget systems and processes identified in *Controlling Public Expenditure* had made a difference over the last 20 or 30 years. Interestingly, the workshop that brought together contributors and the first drafts of their papers took place in 2008, just before the advent of the global financial crisis, which meant that, no matter what progress had been made in terms of budgetary results, institutions and processes, they would be severely tested.

John again invited authors to contribute case studies on expenditure budgeting reforms in Australia, Canada, New Zealand, the US, the UK, the Netherlands, Sweden and Denmark, but also invited contributors from Spain, Italy, Japan and Korea (11 countries in total). This ensured considerable variation across distinctly different regions and attracted

new cases. His introduction outlined different kinds and elements of reform, which could take shape as: transformative, system-wide reforms; reform of selected components of budget systems; cross-government restraint exercises; review and reallocation initiatives; changes to internal procedures and informal rules; taking up of new technical and specialised knowledge; and cultural and attitudinal changes. This essentially provided a checklist of possibilities of what combinations of reform and pacing might emerge in different countries and provided a basis for tentative generalisations across them. Added to this was the goal of exploring narratives of reform (often touted as transformational) versus the reality of practice in each country, such as when governments might emphasise managerial reforms when budget efficiencies were the real focus. More specifically, the collection sought to identify the catalysts and trajectories of reform, if they were episodic or sustained, and if they were selective or more comprehensive in nature. Once again, the conceptualisation of the study was informed by the work of Allen Schick (2004) who had reflected on 20 years of budget reform.

The findings from the case chapters were, again, quite diverse and it was difficult for the editors to generalise across them. Distinctions needed to be made, separating out the experience of wholesale changes in public sector structure and budget systems associated with new public management (NPM) exemplars like New Zealand and the UK during the 1980s, and typically more limited, incremental and episodic reforms to budget systems in other jurisdictions during that era and since. Reaching back in time, some countries – such as Japan, Canada, New Zealand and the UK – had relied on external events as catalysts for reform, while others such as Spain, Denmark, Korea, and Italy were far less responsive to these external catalysts, and others – such as the US and to some extent Italy – seemed not to care. Every country had its own needs and cornerstones guiding reforms and, accordingly, different selective initiatives that it felt prudent pursuing – that said, CBAs were watching and learning from each other, courtesy of organisations like the OECD and other international agencies and experts, but without leading to conformity across jurisdictions. One of the more interesting findings was that some countries and their CBAs seemed to focus on either instituting managerial and performance reforms or on fiscal control, while other countries vacillated between these competing emphases (e.g. Spain and Canada) or tried to tackle both simultaneously (e.g. Australia and New Zealand) but found this difficult to sustain. In contrast to the NPM-related exemplar reforming countries

of the late 1970s and 1980s, the case chapters suggest few, if any, major institutional reconfigurations of budget systems and frameworks have occurred in more recent years, though discernibly closer relationships between finance ministers and prime ministers have emerged as the budget cycle became more integrated with the overall management of government mandates. As a result, John and his colleagues suggested that more recent budget-related reforms were not comprehensive, but better described as ‘punctuated stability’ (288).

Providing stability in many jurisdictions was the articulation of top-down policy and budget frameworks by CBAs, along with multi-year budgeting and integration with government priority setting, which not only generated rules and guidelines but also provided flexibility to departments and agencies. These were complemented by results frameworks and episodic reviews and/or efficiency dividends, or budget clawbacks from programs by CBAs.<sup>3</sup> Such frameworks and approaches sought to guide more sustainable budgeting in an era of surpluses, a constraining influence given that memory of deficits and mounting debts had not been erased. The countries with weaker fiscal and budget performance, and CBAs with less capacity or clout, experienced more involvement from the World Bank, International Monetary Fund and the OECD. Generally, all CBAs had been steadily introducing better procedures and new information technologies for budget booking and monitoring systems, which allow for closer monitoring and control. Such evolutionary and selective changes were not as glamorous as bigger reforms but might be more important in the longer run. However, as the global financial crisis would soon prove, governments were still presumed to be the backstops for the private sector and for citizen investments in financial markets, as insurers of last resort.

## Budgeting systems and the global financial crisis

When the workshop was held for the first drafts of papers for *The Reality of Budgetary Reform in OECD Nations* (Wanna, Jensen and de Vries 2010) in June 2008, the world was experiencing the widening global financial crisis. Its effects moved across the world as the collection moved

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3 Indeed, Kelly and Wanna (2004) focused in more detail on the Australian experience with efficiency dividends and accrual accounting reforms.

through revisions. Even before the book's publication in 2010, there was no question that the next collection should focus on how governments, CBAs and budget systems in different countries handled the near-global shock and developed strategies for moving forward, and whether the crisis precipitated transformation of budget systems, having severely tested them. Indeed, in many ways we had something tantamount to a 'natural experiment', though, as we indicate below, this had to be qualified because there were many different financial crises experienced across jurisdictions. The result was the third Edward Elgar collection, *The Global Financial Crisis and its Budget Impacts in OECD Nations: Fiscal Responses and Future Challenges* (Wanna, Lindquist and de Vries 2015).

Positioning the collection required a nuanced approach: rather than chronicle the spread of the financial crisis per se, we sought to encourage authors to establish how the crisis appeared in their jurisdictions and how well-prepared governments and CBAs were to recognise and react to such shocks, and whether any central agencies anticipated that shocks like this could happen to them. We wanted the contributors to provide perspective on the short-term responses to the initial crisis, and to give a sense of the political and governance environment in which the crises were manifested, the effects of the crises and initial responses on political and budget systems, and whether confidence in governments and central budget systems were shaken. To the extent that the crises that materialised in different jurisdictions were comprehensive in nature, we encouraged authors to explore whether ministers of finance and budget agencies had to rely on a broader set of instruments, political support and other institutions in order to respond. Finally, we asked contributors to indicate whether budget systems needed to be strengthened or reformed, and what the medium-to-long-term strategies were for regaining confidence in economies and possibly budget balance. Once again we found it useful to use OECD discussion papers by Schick (2010a) as points of departure. In particular, his distinction between normal and 'crisis budgeting' to capture non-incremental responses – which could involve shortcuts and prime ministers, and not just central agencies working in routine mode – and ask whether the crisis served to dampen or exacerbate internal conflict, and his prediction that, once the crisis had passed, budget systems would stabilise and revert back to previous paths and balances (Schick 2010b). We wondered if there might be a possibility that weaker budget systems and central agencies might undergo reform and threshold improvements.

To guide contributions, a ‘readiness–response–resilience’ analytic framework was developed to outline the financial crisis response cycle (which itself is complicated), to identify different kinds of crises (e.g. the collapse of financial institutions, credit squeezes, negative economic growth, debt crises, political crises, housing or property bubbles) and whether they occurred in some combination, and to explicate the different variables that might be at play at different phases (readiness for crisis, handling the crisis and setting a new course, and readiness for new challenges) of the crisis constellation experienced in different jurisdictions. These variables included fiscal and financial health, stability and strength of governments, capability and readiness of budget offices, budget system maturity, the readiness and speed of initial government responses, whether initial stabilising responses succeeded, the process and policies for medium-term budget trajectories, whether governments built reputations or suffered consequences, and whether the systems seemed precarious or ready for the next round of challenges (Wanna, Lindquist and de Vries 2015, Chapter 1). Using an approach similar to the first two collections, a diverse range of OECD cases were commissioned: the US, Canada, Australia and New Zealand, Japan, the Netherlands, Denmark and Sweden, Spain, Portugal, Greece, and Ireland. In particular, including Spain, Portugal, Greece and Ireland allowed consideration of jurisdictions with weak or exposed economies and public finances, their attenuated initial responses contrasting with those with more robust budget agencies and capacities.

Given the diversity in jurisdictions, that each country’s trajectory was unique came as no surprise, but there were interesting patterns and findings. The treasuries of a handful of countries (Australia, Canada and New Zealand) anticipated the crisis, with Australia having imagined crisis scenarios similar to what happened; some were fast responders, including Australia, the Netherlands, New Zealand, Sweden and the US. Some countries experienced very different crises (i.e. various combinations of declines in financial markets and failures of financial institutions, bursting of housing bubbles, weak public finances and unstable coalitions), which presented unique challenges to their governments, particularly on top of the structural deficits in Spain, Portugal, Ireland and the US. Some governments were comprised of coalitions of parties and had more fragmented budget systems (Sweden, the Netherlands and Denmark), with mixed views on how to respond; others were simply resistant to

the notion of intervening in markets and fiscal stimulus (Canada, New Zealand, Sweden), and still others were already in precarious fiscal and budgetary situations.

Interestingly, the governments in Australia and the US, which reacted the most quickly, were not rewarded at the ballot box, a form of public indifference if anything (perhaps suggesting that balanced budgets were an expectation not an achievement), whereas other countries found themselves enmeshed in political crisis (Canada, Germany, Spain, Ireland and Japan). Slower responses came from Canada, Japan and Ireland, although the Harper Government in Canada, under extreme political pressure, was able to buy time by using questionable legislative tactics, undertaking an amazing policy backflip and introducing a stimulus budget, ultimately getting rewarded with a majority government. We found that the countries with weak public finances and budget systems (such as Spain, Portugal and Greece) relied heavily on interventions from the European Union and other international banks, but the crisis strained the ability of the supra-national institutions to deal simultaneously with them. Aside from Greece, we were struck by the limited amount of political unrest. Given the extraordinary nature of the crisis, treasurers and ministers of finance had to work in tandem not only with prime ministers and other departments and agencies, but also with the private sector, other countries and international institutions. Despite some jurisdictions discovering a lack of repertoires, tools and capacities in their CBAs (particularly Ireland), wholesale reform did not follow (unlike the reforms of the 1980s and early 1990s in many OECD countries) – at least, not in the sense of inventing new budget systems – but there were different degrees of strengthening of procedures, capacities and regulations within existing systems, with broader strengthening in Ireland, Portugal and Spain. Many nations simply adopted ‘battening down’ strategies, waiting for things to improve.

Returning to Schick (2009, 2010a) and his predictions, we concluded that there were few instances of treasuries and finance departments getting overwhelmed, despite varying degrees of readiness, and a need to work with prime ministers and leaders to respond in more comprehensive ways to crises. We saw that the very notion of ‘budget system’ expanded considerably from what was considered in *The Reality of Budget Reform* collection in order to respond to the challenges posed by the global financial crisis. Existing processes and authorities were effectively levered and, despite some symbolic or procedural tactics, the core features of

budget systems served their governments well. Despite a reversion of sorts to existing budget processes and procedures, we felt that a 'new normal' emerged in terms of scrutinising and monitoring progress with budget expenditures. All of the case studies pointed to tentative and difficult paths forward, given the challenges of lower revenue streams, tighter fiscal policy, more budget discipline, the need to deal with underlying structural problems in economies and public finances, controlling real estate speculation, lowering debt and reducing exposure to pension and other social program liabilities, and dealing with the considerable labour market dislocation caused by the global financial crisis. This suggested that national banks and treasurers or ministers of finance would have difficult balancing acts in the years to come, and needed a lot of patience as investments, trust and growth had to be nurtured over longer time horizons.

## **Looking back and beyond: Appraising John's contributions on budgeting**

This chapter has looked at only one domain of John's scholarly contributions, focusing exclusively on his contributions since the late 1990s to the Australian and international literature on budgeting, along with his teaching and research supervision in that area. These contributions alone deserve celebration and would constitute a productive career by any standard. But it does not broach his many other contributions beyond budgeting: his work on Australian politics, governance and public administration, and on Queensland politics and public administration; his histories of legislatures and other agents of parliament; and the numerous doctoral dissertations he supervised to completion. Beyond his regular scholarly duties there have been the many professional development events he led or contributed to, his editorship of close to 20 years of the *Australian Journal of Public Administration*, and his regular media (newspaper, radio, television) commentary on Queensland and national elections. His contributions to ANZSOG also stand out: not only did he edit the ANZSOG ANU Press series (50+ publications), he was extensively involved in almost all of the annual ANZSOG conferences, helping to conceive overarching themes and topics as part of the program committee, identifying speakers, volunteering to draft the animating

discussion paper for speakers to consider, chairing or serving as discussant for several sessions and working with Sam Vincent and others to produce proceedings.

John's research on budgeting has been theoretically informed, but he cannot be seen as a theorist; rather, he prefers to dig into the real worlds of politics, governance and CBAs and explore the diversity of experiences across jurisdictions. That said, John has always employed theory and concepts to identify challenges, set out the issues and explore the idiosyncratic experience of different jurisdictions and eras. He provides or invites fulsome accounts and analyses of the history and dynamics of budget actors, institutions and processes, ones that have verisimilitude for practitioners and scholars alike. For John, as a researcher and project leader, nuance and accessibility are both important in the research he has undertaken and commissioned, hearkening back to an earlier time when he dreamed of being a journalist. I suppose another way to think of the gap John has filled with his work is to think of typical OECD events on topics like budgeting exploring particular themes, animated by a discussion paper and followed by PowerPoint presentations and brief papers offered by country representatives: the productive discussions and information exchanges take place in roundtables behind closed doors and over dinners, where trials, tribulations and minor successes are shared and reminders of previous reforms – not just the ones promulgated for public discussion – get discussed and the real learning occurs. Those lessons never get captured in publications but the lessons from various country cases developed and corralled by John do: they show how reform proceeds in fits and starts, how they get superseded or tweaked by later reforms and never quite disappear, how culture changes gradually because of new technology and repertoires (and not just crises and changes of government, but those too), and how remarkably different the experience of CBAs and strategies can be, despite dealing with similar challenges. His accounts lead readers to appreciate that budgeting and reform are more continuous, evolutionary and dialectic in nature (Benson 1977) than stepwise, locked-in and transformative reforms.

John has always been an engaged scholar, in the fullest sense of the term. His range of interests is truly enormous, so his willingness to read and comment on anyone's work is remarkable. When he does get around to reviewing a manuscript (and many have had to wait quite a while), the speed, intensity and quality of his commentary and editing is extraordinary, as his many students and colleagues know, and likewise, he is unafraid to

take on his own work. John's editing style complements his writing ethic: given his broad interests, responsibilities and prodigious output on so many fronts, there has always been a backlog of projects but once he gets to a project he works intensively, with great focus, and loves to collaborate. He is one of those scholars who can craft fully formed paragraphs while reviewing source material (whether secondary literature, memoirs, legislative records, or the interviews with practitioners he loves to conduct), happily using only four or five fingers. Along with this engagement comes his generosity in sharing authorship with others who could not possibly have put in nearly as much work as he did; in encouraging and moving along someone else's work from behind the scenes; or in supporting staff on contract with ambitions entirely outside the scholarly world but whose creative spark and contributions John appreciated, not to mention their ability to roll with his work style. He has encouraged and supported many scholars at critical times in their careers. For those who know about John's earlier years, his disposition and experience working in care facilities, and his interest in moving beyond narrow academic considerations, have been revealed in a very different professional context.

What will life be like for John Wanna after holding the ANZSOG–ANU Sir John Bunting Chair in Public Administration? It is hard to imagine such an engaged and dynamic scholar throwing away his pen or turning off his computer (he has at least one significant project we are working on together on budget theory and budgeting while he continues his association with ANZSOG through Griffith University), but over the years, just like the different reform trajectories he has so ably described in his three comparative collections, I have been struck by the diverse retirement trajectories of even the most productive scholars. Many of John's professional colleagues are unaware of his many other interests, including cooking, encouraging Jenni in her career, coaching the twins' football teams, futsal, gardening and raising chooks in the backyard, and his unnatural fidelity to the music of a once well-known progressive rock band, Yes. John and his family gravitated back and settled into their beloved Brisbane, and he seems determined to move into a more complete retirement as a gentleman farmer (*à la* the 'Diggers' movement) and perhaps some contract work for ANZSOG, but I would counsel him: 'don't slam the door ...'<sup>4</sup> There will be only so many times

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4 Advice he repeatedly gave to our second daughter, Sarah, in 2010, when he and the boys would pick her up in a new car and ferry her to Canberra High School.

he can listen through all of Yes's albums, and many of us will miss him roaming the halls and offices of universities, governments and ANZSOG headquarters, brightening up the days of staff and colleagues with his tweaks and humour.

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