

Implementing Reforms in Public Sector Accounting

Susana Jorge
Editor



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LOCAL GOVERNMENT SERVICE CHARTERS: THE SPANISH EXPERIENCE

Introduction

New Public Management (NPM) has been considered a global phenomenon and public accounting and management systems have been adapted and developed in line with its principles and methodology. One of the most important lines of NPM has been customer orientation, understanding that the focus of public administrations are the citizens. The theory behind NPM holds that responsiveness to consumer preferences is an important technique for improving public services and increasing organizational effectiveness and mission accomplishment (Aberbach and Christensen, 2005). It calls on public organizations to put customers first and to focus their services on satisfying consumer preferences and demands. The basic idea is that, through consumer sovereignty, public organizations will produce better outputs and that this furthers a fundamental goal of administration in a democracy, that of serving the public and helping it achieve its goals.

Governments want citizens to be active as costumers of public services. Politicians and managers want to improve the image of governments and focus on the relationship with citizens. In order to achieve this, it is necessary to know citizens' necessities and design a strategy to attend to them (OECD, 2000 and 2001).

The consumer perspective is also part of the philosophy of clearly defining appropriate public activities and rendering them more transparent, thus making the civil service more clearly responsible towards citizens. The service provider defines more clearly what services a consumer will get – for example regarding quality, price and length of time for handling applications – and consumer satisfaction is to be measured, with appropriate rewards and punishments to the provider, based on performance and customer satisfaction (Aberbach and Christensen, 2005). The theory behind the consumer orientation holds strongly that people need access to detailed information in order to make informed decisions about preferred goods and services. Another aspect is participation of citizens in order to increase democracy.

An instrument developed directly to achieve these objectives is service charters. The elaboration of service charters by local entities requires, firstly, a definition of

the objectives and the services that the entity or department provides as well as the criteria for measuring the results.

The aim of this paper is to show which initiatives have been carried out in Spanish administrations to implement service charters for local government, comparing them with the initiatives of other continental and Anglo-Saxon countries.

Subsequently, the following section addresses the service charters objectives. Section 2 introduces the background for several service charters initiatives at an international level. Section 3 presents the empirical study regarding service charters implementation in Spanish Local Government. Finally, Section 4 discusses whether the objectives of service charters are, in fact, achieved.

1. The Objectives of Service Charters, Customer Service Charters or Citizens Charters

Service charters inform citizens about services, their quality and citizens' and users' rights with respect to these services. Although the objectives are similar, they do not always have the same name and content or use the same methodology. The name of the document differs across countries: service charters, citizens' charters, customer service charters or customer service plan are some of the names that have been used.

They are generally understood as a managerial tool designed to render public services more responsive to the direct users of the services, transforming the culture of service delivery and offering the consumer a guarantee of quality public services. In their origin, service charter initiatives are based on a common idea of extending the market logic of consumer sovereignty to public service provision (Pollit 1994; Walsh 1994). They can act as voice mechanisms in the form of monitoring performance against specific standards and complaint mechanisms (McGuire, 2002). There are essentially two approaches to increasing the sovereign power of consumers of public services. The first is to make providers more responsive to consumers through consultation and more accountable to government and the community through performance monitoring. The second approach is to make providers more responsive to consumers by providing consumers with choice based on competition between providers of public services. In fact, the effectiveness of charters as a voice mechanism depends on the transparency and openness of performance reporting and the complaint mechanism.

With the use of service charters a virtuous circle is created whereby tax-paying citizens are empowered with more knowledge about the quality of public services and the corresponding means to redress their grievances, while those who provide public services are offered incentives to improve performance, transparency and responsiveness to changing customer needs and expectations. Citizens can express their needs, expectations and perceptions about services, and the information gathered can be used by the entity for planning and programming the service as well as to check whether the services provided are adapted to the citizens' expectations.

The objectives of the service charter can be summarised as: to help citizens exercise their rights; to promote improvements within the administration; to control the degree to which the administration fulfils its commitments to the citizens; to increase the satisfaction of users with respect to services; to inform customers about service quality

levels; to empower the citizens in the continuous improvement through a system of suggestions and complaints and surveys about satisfaction.

These charters have not been without their critics. For example, Falconer and Ross (1999) argue that there are significant barriers to the empowerment of the public: the process by which performance standards are established is producer-dominated, in that public service users have no say in the setting of these standards and there is managerial dominance in relation to service quality in the public sector. However, this is changing progressively and in some councils it is the citizens who are establishing the commitments¹.

2. Service charters initiatives: background

Service charters were first implanted in the United Kingdom and later exported to other Anglo-Saxon countries, such as Australia, the United States, Canada and New Zealand. They were included in the packet of NPM reforms. In most countries they have been a national initiative, covering the whole public sector on occasions and only central government on others. For example, the pioneer Citizen's Charter in the UK was applied to the whole of the public sector, while the Spanish Service Charter Initiative is directed only to public administrations of the central government. In any case, in those countries where national governments have implanted service charters, local governments have imitated the initiative and now some municipalities around the world publish service charters.

The *Citizen's Charter* was introduced into the UK in the wake of a broader privatisation programme². The charter came mostly from top-down governmental decisions to render sectors that were difficult to privatise more efficient and responsive to customers in an era of restricted budgetary resources and growing customer expectations vis-à-vis participating in public service delivery (McGuire, 2002). Consumers of public services were conceived as customers more than as citizens, and attention was concentrated on service standards, efficiency and efficacy, accessibility and politeness, easing the complaints process. For local governments, we can also highlight the *Citizen's Charter Indicators* Initiative, developed in the 1990s, which consisted of a set of statutory national performance indicators for local government, devised by the Audit Commission and published by each council in a local newspaper.

After this pioneer initiative, service charters spread throughout the Anglo-Saxon world. The OECD has had an important role in disseminating the UK experience, encouraging other governments to adopt similar initiatives. For example, in the United States, the Clinton administration emphasized that public organizations should stress putting consumers first and introduced customer service plans for federal agencies

¹ This is for example the case of a Spanish council (Esplugas de Llobregat) where using citizen panels the commitments of services are fixed by the citizens (two successive anonymous surveys allow a consensus to be reached about the commitments).

² The Original Citizen's Charter (1991) stated that it is fundamental that all public services, including local authorities, should have clear and well-publicised complaints procedures. It can be highlighted that Walsh (1994) states that charters were used before this in the UK, mainly in local government authorities.

in 1993. It was a system where customers had *a voice and a choice*. In Australia, the programme Putting Service First required all commonwealth agencies to develop client service charters in 1997, that intended to help agencies to focus on outputs, define criteria for assessing performance in delivering outputs and benchmarking service quality. Agencies are required to conduct an external performance audit against charter objectives every three years and to report annually to the Department of Administration on their performance against the charter.

According to McGuire (2002) there are various common stages evident in policy decisions regarding charterism in Australia, the UK and the USA that could be summarized as: identifying the public; the production of service charters; establishment of voice mechanism; launching consumer satisfaction surveys; evaluating the performance of services; establishing Charter Mark schemes and linking performance to budgeting. Within these common decisions lie a great number of differences, such as the differences between a service charter (Australia and the UK) and a consumer service plan (the USA); the principles stated in the charters; the number and organizational logic of the charters established; and the emphasis on performance management. Charters are one approach and customer service plans another. Timing is a significant explanation of differences, but so is the relationship to broader NPM reform. Charters are tied more closely to performance management than customer service plans. Early development of complaint mechanism and more progress in reporting complaints in Australia contrast with the UK and the USA.

Nordic countries began to imitate the Anglo-Saxon initiatives at the end of 90's. In Sweden a Citizen's Service Act was passed with the intention of improving the quality of services in government agencies, providing the basis for local charters. In Finland, service charters were implemented as a promise to service users to produce quality services, to introduce customer feedback and achieve the efficient production of the best possible service. In Denmark, in 1995, the Welfare for Citizens was published. This established the systems of citizen participation in the design of the services through surveys and introduced quality tools.

As in other aspects of NPM, service charters have also been imitated in European continental countries, such as France, Belgium, Portugal and Spain, although each of them has its particular characteristics. These countries have an administrative law model and practically all of them passed a set of legislative measures in order to respond to a general demand for higher transparency in the use of public resources and to increase accountability, as well as to improve the quality of services.

Nikos (2001) stated that charter initiatives have been adopted in many European countries (Belgium, Finland, France, Ireland, Italy, the Netherlands, Portugal, Spain and the UK) and his conclusion is that the convergence of charterism a la Aucoin (1990) must be questioned and considered alongside conclusions reached by analysis comparing charterism in detail in two or more countries. Clarke's comparative analysis of the UK's Citizen's Charter (1991) and France's *Charte des Services Publics* (1992) concludes that, in contrast to the UK experience, French charterism was less about public service consumerism and more about the reassertion of the Republican principle of egalitarianism, which ensure that users would be placed on a more equal footing and discrimination would not be tolerated. Schiavo's (2000) comparison of British and Italian charterism also ascribes deeply cultural specific factors, including

legal traditions, as helping to contribute to the different ways in which charterism developed in both countries.

In Spain, Service Charters were regulated by a Real Decree of 1999, which tried to implement a quality plan to establish an efficient public administration with quality services, promoting the elaboration of a service charter by each department of central government. Trying to take a step forward, a 2005 Real Decree designs a general framework for the improvement of quality in the General Administration, remodeling the program already existing. At the moment all Spanish ministries have their own service charter published on their respective web pages and contain the indicators for evaluation, which is an important step forward and especially with respect to worker involvement.

At the local level, there is no obligation to elaborate service charter. However, the Spanish Association of Local Government, with the aim of encouraging local entities to improve service quality, has elaborated a document about process of continuous improvement, where the implementation of the following instruments is recommended: the design of services (or products) based on the need and expectations of the users; the establishment of performance indicators, quality standards and service charters. With respect to the service charters there are guidelines about the characteristics, elements and stages in their elaboration. As a consequence, in recent years some entities have been elaborating them voluntarily. According to Brusca and Montesinos (2006), which included a total of 87 Spanish municipalities, service charters are used by 18.4% of these entities, and it is the larger councils that tend to use them more for specific services or departments as an instrument to establish the compromises of the entity with its users or citizens.

The sum up, the brief analysis we have carried out shows that although most countries have adopted charters with similar objectives, they do not always have the same principles. In Anglo-Saxon countries, service charters try to make public services competitive and offer citizens possibilities to choose between services, which has been called the marketization of services. In continental countries, perhaps service charters have been more a way of guaranteeing principles established and do not focus so much in making services competitive or on giving the users the possibility to choose. They are more focused on the procedures and results of the public entities.

3. Service Charters in Spanish Local Government

Service charters can be very different in both their content and their methodology of elaboration. Logically, the content of the charter will depend on the extent of the services it covers, because it is very different to elaborate a service charter for the whole entity than for each of the services or groups of services provided by the entity. Service charters for individual services will provide a more useful management tool.

To analyse the content and methodology of service charters in Spanish local entities, we have carried out a study of the Spanish municipalities with a population of more than 50,000 that elaborate service charters, identified in the study referred to previously (Brusca and Montesinos, 2006). A total of 16 entities were selected.

We elaborated a questionnaire with the objective of knowing the context in which the initiative to elaborate the service charter arose, the methodology used for their elaboration and their content, the mechanisms of publication and control employed for them and how the results of the initiative are evaluated. Of the 16 entities, only 7 entities participated in the study, which represent 43,75% of the selected entities. These entities and their populations are: Alcobendas (110,000), Esplugas de Llobregat (50,000), Leganés (186,500), Madrid (3,120,000), Pamplona (197,000), Valladolid (320,000) and Zaragoza (630,000).

Moreover, with the objective of comparing the situation with other countries, we have searched in internet for the service charters of some municipalities of the UK and Australia, only as a reference for comparison.

3.1. Framework for the elaboration of Service Charters

Bearing in mind that the elaboration of service charters is not compulsory in Spain, we can highlight that in most of these entities (5) the initiative has been a political decision although 4 entities of this group (along with 2 others) say that the decision formed part of their NPM reforms and concretely for quality services improvement. For example, Valladolid passed a 2002-2003 Framework for quality improvement which included a service charter initiative and in Esplugas it was a part of a global decision to adopt best management practices such as EFQM and the balanced scorecard (1999-2003). The entity with the longest experience in the publication of service charters is Alcobendas, which began in 1998, followed by Esplugas³ in 1999. Two of the entities have only recently implanted the initiative (in 2006), Madrid and Pamplona.

In all the cases analysed service charters consider citizens as customers, so we can say that service charters are being created as management tools to improve service delivery and empower citizens; the objective is to guarantee quality services.

Only one entity (Esplugas) elaborates a general service charter that covers all the activities and services provided to citizens, grouping them in 4. In the others, service charters are elaborated for each service although, in some cases, not for all the services provided by the entity. For example, Zaragoza elaborates 54 different service charters while Alcobendas only publishes 6, in Valladolid charters are elaborated for all important services (15 services). In Leganés initially five services were selected for the elaboration of charters, after that 6 more were added (11 services in total).

This contrasts with the situation in some Anglo-Saxon countries, for example, Australia, where one general service charter is elaborated for each entity. In the UK, the situation is diverse: sometimes only one general service charter is elaborated and sometimes there is a charter for each service.

³ Service charters are titled Service Commitments.

3.2 Content of the Service Charters

With respect to the content of the service charters, we should highlight the differences between the 6 entities that publish service charters for individual services and Esplugas, the only entity which elaborates a general service charter. The 7 entities' charters contain information about the mission, the legal requirements and citizen equality. A legal regulation of the service is an aspect found in all Spanish charters, one that is not usual in Anglo-Saxon charters.

In all cases the charters delimit general commitments about adequate treatment, adequate services and target response times to citizens (by telephone, in visits, letter, or mail). Moreover, the charters concisely establish detailed commitments about service delivery and standard values fixed for the service. For example, in Valladolid each charter contains a minimum of six service commitments and maximum of 11, while the general charter of Esplugas contains a total of 126 commitments that are reviewed every 4 years. In Esplugas the charter contains not only the commitments but also how they are elaborated and what they contribute.

Another aspect covered by the charter is the suggestions system and forms of user participation in the improvement of services with a feedback process of communication, as well as the information channels available. These are not always present in charters of other countries, such as Australia.

Complaints systems and a contact address for information about service are also found in most of the charters analysed. With respect to this aspect, it can be highlighted for example that the Australian customer service charters are predominantly a system for informing citizens about the complaints system and how the complaints are dealt with. In fact, this is the only information obligation; it is not necessary to inform about whether commitments are fulfilled. Only in one Spanish entity is there an economic compensation for unsatisfied users.

All the charters contain performance indicators that allow the evaluation of the fulfilment of quality commitments, although none of them refers to sanctions for the entity in the case of non-fulfilment.

3.3 Methodology of elaboration of the Service Charters

The methodology of the elaboration of service charters also differs between entities. For example, the fixing of commitments varies enormously between entities, because they can be based on opinion polls, on citizens' panels or decided by the entity.

In all the charters studied, citizens' needs are analysed through communication with citizens, 3 of them using user surveys and the SERVQUAL model and combining their results with suggestions received by e-mail or on the entity's web site. In one of them citizen panels are used and in another focus groups.

In five entities, the groups that elaborate the service charters have citizens participating in them, although in all cases the service managers are responsible for the elaboration of the service charter and there is also a quality manager who helps in the process. In Leganés, the work group is formed by 5 to 8 people (service managers, technical personal and employees) and the group is directed by an external specialist. In Esplugas

the charter is elaborated by two quality coordinators, 2 experts in management and 6 work groups made up of 28 people.

The method for fixing the commitments also differs, and for example in Valladolid the commitments and indicators are based on the current situation of the service. In Leganés they analyse the differences between the needs and expectations of citizens and the current level of the service, quality standards are based on expectations and are compared to the capacity of the processes, proposing feasible commitments and associating them with the corresponding indicators. In Esplugas, citizen panels have been used to analyse their expectations of the services and to decide which commitments will satisfy them.

3.4 Performance monitoring and reporting

A service charter commits the entity to monitoring and reviewing its commitments, so it should have systems designed to track and measure its effectiveness in fulfilling the charter standards. For example, in Australia, 66% of the Commonwealth service charters have developed systems to measure service charter standards (Department of Finance Administration).

An option developed by some charters is the description of commitments with performance indicators. If the charter contains a system of indicators, managers and users can evaluate how the entity is developing services and what improvements can be made. Moreover, charter indicators have an important function in promoting communication between service providers and service users, so they are an important management tool for the reorientation of the entity staff.

All the Spanish entities analysed have developed a system of performance measurement linked to the service charters, 3 of them also linking them to a system of quality management, such as EFQM, and 2 of them to a quality certification, such as ISO 900. Only one entity links the service charters to the system of budgetary management. This contrast with Australian service charters, for example, where no reference to performance indicators is contained.

In Valladolid, in each charter 50% of the commitments have an associated indicator (mainly response times), in Leganés each commitment has an associated indicator and in Esplugas the indicators are not published in service commitments, but the degree of commitment fulfilment is measured and published on the web page.

In all the charters analysed the service manager must control fulfilment and publish the information and in Esplugas each commitment has a person responsible for monitoring its fulfilment.

Another key item for charters to be effective is accountability: the accomplishment of service charter commitments and objectives should be published. The Australian Initiative can be highlighted, where 86% of government service charters publish performance information or provide a summary in their annual report document. At the local governments, according to the law, the general manager should provide the council with a report at least once a year of the number and nature of complaints received, but there is no information about the fulfilment of commitments.

With respect to the publication of Spanish service charters, in all cases they are published on the web and in two cases sent to all citizens by post. However, only in

4 entities is an external report about performance in commitments and objectives elaborated. In Esplugas, the mayor presents the commitments in a meeting open to the public. They are sent to all the citizens and published on the web page and citizens can have information about commitment fulfilment whenever they want by requesting it from the entity.

Based on the fulfilments of objectives and taking the social context into account, service charters should be revised periodically. For example, Australian local governments have an obligation to review the customer service charter at least once every 2 years. In Spain, the Council of Valladolid revises the charter annually, Leganés every three years, every two years in some cases, and Esplugas de Llobregat every 4 years.

4. Evaluating the Achievements of Service Charters

Although many public administrations are elaborating service charters, their benefits and achievements are not very clear. Do charters really achieve the objectives they pursue?

Service charters are an opportunity for three types of actors: politicians, managers and civil servants, and citizens. For politicians, they are a way of re-establishing citizen trust not only in the services but also in the public institutions. Managers can use the charters to provide a vision of their objectives and their interest in good management, while the employees can be motivated to achieve these objectives. Lastly, a door is open for citizens to participate in a dialogue that increases their satisfaction.

In the UK, many performance evaluations of the Citizen's Charter have been carried out, finding that it has had a high public profile within the civil service but the public impact is harder to assess. Research suggests that charters, in practice, serve primarily as, and are best viewed as, managerial instruments and not as a mechanism for the empowerment of service users (Falconer and Ross, 1999). Evidence of their contribution to improving public services by changing the culture of agencies to focus on service recipients were recognized by the National Audit Office, Public Service Committee and National Consumer Council Survey. The National Consumer Council identified effective consultation with users as the single most important issue for Charters (McGuire, 2002).

Falconer *et al.* (1997a) examined the early experience of the Citizen's Charter in the UK in terms of its success in achieving the primary objective of empowering the public in relation to public service delivery. They conclude that the Citizen's Charter had not been successful in this respect but had perhaps served to alter the nature of public service provision through its impact on patterns of service delivery. Falconer *et al.* (1997b) explored this idea further and argued that the Citizen's Charter has indeed impacted most significantly on the management of public sector organizations. In this way, the public have benefited indirectly through the Charter's role in developing a more customer-aware focus among public service providers. It has evolved as a managerial tool by which public service providers are able to navigate the contentious territory of consumer responsiveness within a framework of competing policy priorities and an environment of constant change.

Falconer and Ross (1999) study the success of the Citizen's Charter in executive agencies and find that a number of agencies commented on the role of the charters as

a means of changing the behaviour of public servants and as a mechanism for driving service requirements forward. The political role of charters in legitimising change within public organizations was also highlighted by a number of agencies. Another interesting achievement of service charters is that they can improve the external image of the organization. In Falconer and Ross (1999), two agencies noted that they form the authoritative basis of their external relations and are a useful marketing tool.

Pollit and Bouckaert (2004) state that achieving a client orientation is not straightforward. While the UK Citizen's Charter, which was strongly driven by the central government, made some impacts, its Australian equivalent quickly faded out (Schiavo, 2000).

In the case of the seven Spanish councils analysed, we have included a section about this in the questionnaire, which has allowed us to conclude that with service charters: in all cases improvement in service delivery has been detected, internal procedures of service delivery have been improved, there is greater transparency in service delivery, the citizens have a better image of the service and in five entities a greater user and worker satisfaction has been detected. However, service charters have not led to a decrease in the number of complaints.

According to the Spanish Ministry of Public Administrations (2005), in the council of Esplugas the service charter has allowed the transformation of the organizational culture at three levels: for politicians, it strengthens the democratic commitments to citizens; for citizens it means a better adaptation of the services to their needs with the consequent increase in citizen satisfaction; and for the employees, it is an opportunity for professional realization. The organization has developed a system of management by processes, based on the redesign of these processes and a balanced scorecard with performance indicators.

Conclusions

Service charters are especially extended in Anglo-Saxon countries but now some continental entities are also beginning to employ them. For example, in Spain, service charters are growing in local administrations as an extension of a central government tool. They are generally understood as a managerial tool designed to render public services more responsive to the direct users of the services, transforming the culture of service delivery and offering the consumer a guarantee of quality public services.

Many entities, mainly the larger ones, now have service charters in their web pages. However, they do not always use the same methodology to construct service charter. In any case, citizen participation is fundamental in the Spanish entities; in five entities the groups that elaborate the service charters have citizens participating in them. Moreover, in all the charters studied, citizens' needs are analysed through citizen surveys, citizen panels or focus groups.

The content of service charters also differs but in all cases the charters delimit general commitments and detailed commitments about service delivery and standard values are fixed for the service. They also contain performance indicators that allow the evaluation of the fulfilment of quality commitments, although none of them refers to sanctions for the entity in the case of non-fulfilment.

The entities that have implanted service charters consider that improvements in service delivery has been detected, internal procedures of service delivery have been improved, there is greater transparency in service delivery, the citizens have a better image of the service, and in five entities a greater user and worker satisfaction has been detected. However, service charters have not led to a decrease in the number of complaints.

The results of this study allow us to conclude that the service charter is a management tool available to local entities that can be effective but which, at present, is still not very widespread. We expect their use to increase in the near future.

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