

**Are Wildavsky's Budgetary Roles Still Relevant:  
A content analysis of policy speeches in Quebec, 1980-2004**

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**Abstract:** This paper provides an empirical test of Wildavsky's guardian-advocate model of the budgetary process. Assuming that speech is a form of behaviour, I make the hypothesis that the speeches delivered by ministers of Finance are systematically different from those delivered by ministers of Education or Health. A content analysis is performed on policy speeches delivered in the Quebec National Assembly from 1981 to 2004 to test this hypothesis. I find that there is role-playing in budget policy speeches (i.e., speeches by ministers of Education or Health are close to each other and significantly different from those by ministers of Finance), except under New Public Management institutions.

JEL classification:

H1: Structure, scope, and performance of government

H7: State and local government

H8: Public administration

## **Introduction**

Looking at the empirical literature on the political-economy of deficits and debts, we find convincing evidence that the classical partisan cycle hypothesis, which predicts that governments led by leftist parties have significantly higher deficits and debts, is not supported by data. Indeed, out of 31 empirical studies published on this topic, I found that 27 failed to reject the null hypothesis. Moreover, many empirical studies contradict the classical partisan cycle hypothesis and show that parties of the right have significantly higher deficits (Imbeau 2004A; 2004B). In response to this observation, I suggested that «partisan conceptions of deficits and debts do not correspond to a left/right, liberal/socialist, laissez-faire/interventionist dichotomy, but to a partial/total vision of the budget» (Imbeau 2004B: 139).

In another paper I proposed a method for measuring whether provincial premiers in Canada had a partial or a total vision of the budget, applying an automatic content analytic procedure to their inaugural speeches (Imbeau 2005). This method assumed that Wildavsky's conceptualisation of the budget process could be validly applied to the Canadian case, which meant that ministers of Finance had a consistently guardian stance in their speeches, whereas ministers of Health or Education had a consistently advocate stance. Speeches by provincial premiers were compared to speeches by guardians and advocates to assess their fiscal policy positions. But was I right in the first place to assume that Wildavsky type of role-playing was present in the budget process at the provincial level in Canada?

In this paper, I want to address that issue through transforming the guardian-advocate assumption into a hypothesis to be empirically tested. Doing so, I want to answer two questions: 1- Can we find Wildavsky-type budget role-playing in the fiscal policy speeches of government officials in Quebec? 2- If so, is role-playing in fiscal policy speeches stable over time? To answer these questions, I will proceed in three steps. First, at the conceptual level, I will describe Wildavsky's conception of the budget process and depict the budget roles that should be at play if his model is to be considered

applicable to the Canadian case. Then, at the operational level, I will detail the method I used to identify role-playing in policy speeches through content analysis. Finally, I will report the results of my analysis and I will answer my two questions. In the concluding section, I will discuss the implications of my findings for an automatic content analysis of inaugural speeches premised on Wildavsky's guardian-advocate model.

## **1- Conceptualising the budget process**

The budgetary process in a modern government is this complex mechanism through which government officials come to a decision as to how government money will be raised and spent. Even though the most publicised moment of this process is the adoption of the budget and what is called in the Canadian system the «budget speech», the process itself extends over a period of more than a year prior to, and after, that moment.

There are several ways in which we could look at this mechanism. Some adopt an institutional perspective and try to understand how laws and rules constrain decisions. For them, the budgetary process is a set of complex rules that somewhat force government officials to adopt a certain type of budget at a specific time. Others prefer a causal perspective and look at outcomes, the spending level or the allocation of spending to various policy fields, for example, to show how spending co-varies with economic or political factors. Still others adopt a mixed causal-institutional perspective where institutional factors are added to economic and political factors in their search for co-variations.

My perspective here follows that adopted by a large number of scholars who, after Wildavsky (1964; 1988), «the Adam Smith of the federal budget process»<sup>1</sup> (Niskanen 1989: 765), have looked at the strategic interactions among the actors involved in the budgetary process. In that perspective, government budgets ensue from the interaction among actors playing a given role on the administrative scene. Like a play-actor is assigned a given role in a script and aligns his behaviour on that role, a government official is assigned a role through the position he occupies in the administrative structure

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<sup>1</sup> I am grateful to Jean-Philippe Petit for drawing my attention to Niskanen's book review.

and, from that point on, he adopts the policy position related to that role, according to Allison's famous principle: «Where you stand depends on where you sit».

### *Wildavsky's model*

In his conceptualization of the budgetary process, Wildavsky looked at roles (i.e. "the expectations of behavior attached to institutional positions" (Wildavsky 1964: 160)) as parts of the division of labor among participants to the budgetary process. For Wildavsky, participants in the budgetary process play two main roles; they are either guardians of the treasury or advocates of program spending. By definition, roles are attached to institutional positions. Guardians are participants from central agencies controlling the budget, advocates are from program agencies. In the Canadian provinces, central agencies are typically the Treasury board and its secretariat, and the department of Finance. Program agencies are the departments responsible for programs, the most important ones at the provincial level being in the fields of health and education.

Guardians and advocates interact in a complementary way and their roles are to be understood as a whole, their interactions creating a stable pattern of mutual expectations which tend to reduce the burden of calculations for budget participants. "Administrative agencies act as advocates of increased expenditure, and central control organs function as guardians of the treasury. Each expects the other to do its job; agencies can advocate, knowing the center will impose limits, and the center can exert control, knowing that agencies will push expenditures as hard as they can. Thus roles serve as calculating mechanisms." (Wildavsky 1975: 7)

Doern, Maslove, and Prince noted that "[i]n the Canadian context, there has been no direct Wildavsky-style analysis of the micro politics of expenditure decision making" (Doern, Maslove, and Prince 1988: 88). But soon, Donald Savoie published his *The Politics of Public Spending in Canada* (1990) in which he applied Wildavsky's "Guardian-Advocate" framework. There he concluded that, like their American counterparts, "spending departments [,in Canada,] act as advocates for their programs and for increased spending while central agencies, such as the Department of Finance and the Treasury Board secretariat try as best they can to exert control on spending as guardians of the Treasury" (Savoie 1990: 6). Savoie's was the first attempt at applying Wildavsky's

framework in the Canadian context. In the late 1990s, I proposed an analysis of the budgetary process in three Canadian provinces based on Wildavsky's conceptualization. There I concluded that the premier could alter the guardian-advocate dynamic through procedural and rhetorical interventions (Imbeau 2000).

Many scholars have been critical of Wildavsky's model. One of these critiques suggests that this model is not falsifiable; Wildavsky does not provide a way empirically to prove that his theory is wrong. The purpose of this paper is to provide such an empirical test. Assuming that speech is a form of behaviour, I argue that the content of policy speeches varies according to the role played by the speaker. If guardianship and advocacy roles are at work in the budgetary process, guardians' speeches should be systematically different from advocates'. I now turn to tackle this issue.

## **2- Research design**

### *Operational definitions and hypotheses*

If guardians and advocates speak differently, we should be able to identify these differences through a content analysis of their speeches. For this, I isolated three aspects of budget policy speeches: implications for spending, reference to public deficit or debts, and partial vs total vision of government. Thus, the implications for spending in the policy speeches of guardians should differ from those of advocates; advocates' speeches should imply increased spending whereas guardians' speeches should imply reduced spending as the former promote government programs and the latter look after the treasury. Guardians should also refer more frequently to public deficit or debts as they are more concerned with the whole budget and its bottom line, the budget balance. Finally, advocates should show a partial vision of government by more frequent references to specific policy projects whereas guardians should show a total vision in the form of more frequent references to the government in general. Therefore, I define the guardian position as a speech 1- that implies reducing public spending; 2- that refers more often to public deficit or debts; and 3- that refers more often to the government in general as opposed to specific policy projects. The advocate speech has the opposite characteristics: 1- it implies increasing public spending; 2- it refers less often to public deficit and debts; and 3- it refers to specific policy projects more often than to the government in general.

The basic hypothesis is that speeches by ministers of Finance (the Budget speeches) have the characteristics of a guardian speech and speeches by ministers of Education or Health (preliminary remarks at budget hearings) have the characteristics of an advocate speech.

### *Corpus and coding*

To test this hypothesis, a content analysis of 130 policy speeches, totaling over 32000 sentences, was performed in a classroom setting (see table 1)<sup>2</sup>. All these speeches were delivered in the Quebec National Assembly from 1970 to 2004: 34 Budget speeches, 35 preliminary remarks by ministers of Education, 33 preliminary remarks by ministers of Health, and 28 inaugural speeches by premiers. In order to reduce this corpus to a manageable size, we systematically sampled 5039 sentences from the four types of speeches. Then, after proper training on how to apply the dimensions of the categories of the content analysis, each of the ten students in the group was randomly assigned around 500 sentences to analyze, using a simple questionnaire comprising eight items, three of which directly related to the operational definition given above:

- Item 1- If this sentence has something to do with a field of government activity, what are its implications, if any, for public spending?
- A- Reduce public spending
  - B- Maintain public spending
  - C- Increase public spending
  - D- No implication for public spending
  - E- Does not apply
- Item 2- If this sentence has something to do with a field of government activity, is there a reference to public deficit or debt in it?
- A- No
  - B- Yes
  - C- Does not apply
- Item 3- If this sentence has something to do with a field of government activity, does it refer to a specific policy project or to the government in general?
- A- Policy project
  - B- Government in general
  - C- Both or indeterminate
  - D- Other
  - E- Does not apply

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<sup>2</sup> I am indebted to my assistant, André Gosciniak, and to my students (Sébastien Arel, Étienne Boisjoli, Véronique Côté, Julie de Bellefeuille, Amélie Descheneau-Guay, Nancy Émond, Nathalie Hébert, Jean-Philippe Petit, Yan Plante, and Marco Sirois) who agreed to be involved in this project as part of their course assignments. I take full responsibility for the limits of this analysis.

This analysis yielded a data matrix of 5039 rows (sentences as units of analysis) by 11 columns (the answers to eight items plus speech, sentence, and coder identifications).

[Table 1 about here]

*Intercoder reliability* is an important issue in this type of content analysis. Intercoder reliability, (or reproducibility) «measures the consistency of shared understanding (or meaning) held by two or more coders» (Weber 1990: 17). No matter its source (be it cognitive differences among coders, ambiguous coding instructions, or random recording errors), a poor intercoder reliability invalidates the analysis. In order to correct for cognitive differences and ambiguous instructions, coders were trained through the actual application of the unitizing and coding schemes to real speeches in an iterative process. After each unitizing and coding exercise, disagreements were discussed and unitizing and coding rules were amended until a general consensus was reached. To prevent recording errors, a simple computer program was developed where, on a single screen, each sentence was displayed in its context (consisting of five lines of text before and after the targeted sentence) together with a list of eight questions and choices of answer. The coder only had to read the sentence and its context and to check the appropriate answer to each question. The system then generated the appropriate data matrix.

In addition to these measures, I performed a  $\chi^2$  test to check whether, for each variable, there was a significant difference among coders. Indeed, if we look at our 5039 units of analysis as the population, it is safe to say that there exists only one true frequency distribution for each variable (or, equivalently, for each question asked to the texts or for each content analysis item). Random samples drawn from this population should yield the same frequency distribution within a given margin of error. Since each coder was assigned a random sample of 500 sentences we do have 10 random samples drawn from our population. Therefore, if coding is consistent among coders,  $\chi^2$  tests comparing the ten frequency distributions for each item should fail to reject the null hypothesis of equal percentages within categories. Results of these tests are reported in table 2. When I compared the coding of the ten coders, tests showed that there were



significant differences among them for each of the three items. Only when I selected the data from coders 1, 4, 6, and 8 did I get insignificant  $\chi^2$ s, meaning that there were no significant differences in the coding of these coders. This is why I finally dropped the work of the other six coders. Moreover, since the rejected sentences included almost all those pertaining to Budget speeches between 1971 and 1979 that random sampling had assigned to these six coders, I kept only the speeches covering the 1981-2004 period. Therefore, my analysis bears on 1523 sentences representing 4,8 percent of the speeches delivered between 1981 and 2004 (see table 1). This loss in sample size is largely compensated by the gain in reliability.

[Table 2 about here]

### 3- Results

#### *General description*

I report in table 3 the coded content of the 1523 randomly selected sentences from targeted speeches delivered by premiers, and Finance, Education, and Health ministers from 1981 to 2004. Looking at item 1, we see that 45.2 percent of these sentences have implications for government spending, the vast majority (78.3 percent) of which imply an increase of public spending. Here is an example of such a sentence<sup>3</sup>:

*Le gouvernement doit donc élargir ses programmes d'aide à la création artistique et à la diffusion de la culture. Au cours de la session, un projet de loi sera déposé concernant l'accréditation des libraires. [ D'autre part, le projet de loi créant le Centre cinématographique du Québec vous sera présenté pour adoption afin de développer dans une perspective québécoise, le puissant moyen d'expression culturelle qu'est le cinéma et répondre ainsi aux attentes de la profession et de l'industrie cinématographiques. ] Le domaine des communications doit également pouvoir servir les intérêts culturels du Québec. De nouvelles possibilités sont maintenant offertes pour les projets de loi 35, 36 et 37, relatifs à Radio Québec, à la Régie des services publics et aux communications en général, parmi lesquelles figure évidemment la câblodiffusion. (R. Bourassa, Speech from the throne, 1973, sentence 115)<sup>4</sup>.*

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<sup>3</sup> The sentence actually selected and coded appears in brackets. A few lines before and after are kept as a context to help understand its meaning.

<sup>4</sup> My translation: The government must therefore broaden its programs of help to artistic creation and cultural diffusion. During the session, a bill will be tabled concerning the accreditation of bookstore owners. [ On the other hand, the bill creating Quebec Cinematographic Center will be presented to you for adoption in order to develop, in a québécois perspective, the most powerful mean of cultural expression, i.e.

We may safely assume that the creation of a «cinematographic center» announced in this speech will have a monetary cost for the government, hence its classification as «implying increased spending». Here is an example of a sentence implying a reduction in spending:

*Par ailleurs, nous allons aussi, avec le dépôt de deux projets de loi, revenir à la structure de direction d'origine de la Caisse de dépôt et placement et de la société Hydro-Québec. Elle avait fait ses preuves.*

*[ Nous pensons que l'État a atteint sa masse critique et, si les Québécois décident l'an prochain d'éliminer tout un niveau de gouvernement – le fédéral – nous aurons collectivement l'occasion de simplifier, d'amincir et de coordonner l'action gouvernementale dans un État moderne. ] En ouvrant ce grand sentier, la souveraineté nous permettrait de faire ici ce dont rêvent tant d'États occidentaux. Ailleurs, ils sont aux prises avec la formidable force d'inertie des administrations. Ici, cette inertie serait ébranlée par le grand vent de la souveraineté. L'occasion serait unique. (J. Parizeau, Speech from the throne, 1994, sentence 150)<sup>5</sup>.*

[Table 3 about here]

Results concerning item 2 correspond to what one would expect: in general, government officials do not talk much about public deficit or debt. Only 3.1 percent of the sentences analysed referred to these topics.

Finally, results on item 3 show that 66.1 percent of the speeches were concerned with either a specific policy project or with the government in general. Among those, a vast majority (82.7 percent) referred to a specific policy project. Here are two examples of the first instance and one of the second:

*Au nom de tous les membres de mon parti, de mon caucus et de mon gouvernement, je prends aujourd'hui l'engagement d'être fidèle à la tradition de René Lévesque. Mon gouvernement va dire ce qu'il pense; mon gouvernement va faire ce qu'il dit. [ Le premier geste législatif de ce nouveau gouvernement*

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movies, thus responding to the expectations of the cinematographic profession and business. ] The field of communications should also serve Quebec cultural interests. New opportunities are now offered for bills 35, 36, and 37 concerning Radio Québec, the Public Services Office, and communications in general, evidently including cable communication.

<sup>5</sup> My translation: On the other hand, we will return to the original management structure of the Caisse de dépôt et de placement and of Hydro-Québec. They had proven their efficiency. [We think that the state has reached its critical size and, if Quebecers decide next year to eliminate a level of government – the federal level – we will collectively have an opportunity to simplify, shrink, and coordinate government action in a modern state. ] By opening up this great path, sovereignty would allow us to realise here what so many Western states have been dreaming of. Elsewhere, they face the formidable inertia forces of public administrations. Here, this inertia would be shaken by the strong wind of sovereignty. This would be a unique opportunity.

*prolongera l'action de démocratisation engagée par René Lévesque. ] Le ministre responsable de la Réforme électorale présentera, avant Noël, un projet de loi visant à créer une liste électorale permanente. Elle permettra d'établir, hors de tout doute, que seuls les électeurs qui ont le droit de vote votent. (J. Parizeau, Speech from the throne, 1994, sentence 70)<sup>6</sup>.*

*Encore cette année, nous poursuivrons nos efforts pour accroître et améliorer les services aux personnes âgées. Ainsi, 28 000 000 \$ seront affectés aux services aux personnes hébergées et au maintien à domicile des aînés, ce qui porte le total des crédits ajoutés à 121 500 000 \$. [ L'approche arrêtée pour allouer ces crédits sera similaire à celle de 1989-1990.] Une allocation régionale, inversement proportionnelle à la richesse régionale eu égard aux besoins des personnes âgées, sera mise à la disposition de chaque conseil régional. Le conseil régional recommandera la répartition des crédits entre les ressources Institutionnelles d'hébergement et de longue durée, le maintien en milieu de vie naturel et les ressources de support au maintien en milieu de vie naturel. (M.-Y. Côté, Preliminary remarks of the minister of Health to the Legislative Committee on Public Finance, 1990, sentence 74)<sup>7</sup>.*

*Donc, non, je ne suis pas d'accord non plus avec la recommandation qui est faite par l'opposition d'abolir la loi antidéficit, donc la loi qui empêche les établissements du réseau de la santé de faire des déficits. On a pris en main nos finances publiques, le Parti québécois. Depuis qu'on est au pouvoir, en 1994, on a effacé un déficit annuel de 6 milliards. [ On a des minces surplus, mais, au moins, ces surplus, c'est de l'argent qui nous appartient, et on gère donc selon nos moyens.] Donc, je suis très fier de cette gestion qui rejoint, je pense, le sens des valeurs fondamentales et qui rejoint d'ailleurs aussi les énoncés de principe qui avaient été faits par l'opposition lors de leurs dernières années au pouvoir. On se rappellera que Daniel Johnson avait publié, en 1993, un document qui s'intitulait «Les finances publiques du Québec: Vivre selon nos moyens». (F. Legault, Preliminary remarks of the minister of Health to the Legislative Committee on Public Finance, 2002, sentence 48)<sup>8</sup>.*

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<sup>6</sup> My translation: On behalf of every member of my party, my caucus, and my government, I promise to be true René Lévesque's tradition. My government will say what it thinks and will do what it says. [ The first legislative action of this new government will continue the democratization endeavour started by René Lévesque. ] The minister responsible for electoral reform will introduce, before Christmas, a bill aimed at creating a permanent electoral list which will establish, without a doubt, that only voters eligible to vote do vote.

<sup>7</sup> My translation: Again this year, we will pursue our efforts to increase and improve the services to elderly people. Thus \$28 000 000 will be devoted to the services to elderly people, which will bring the total allocation to \$121 500 000. [ The method used to allocate these sums will be similar to that of 1989-1990.] A regional allocation, inversely proportional to the wealth of the region in terms of elderly needs, will be allocated to each regional council. The regional council will recommend the distribution of these funds among foster homes and services supporting elderly people staying at home.

<sup>8</sup> Therefore, no, I do not agree either with the opposition's proposition to abolish the antideficit law, and therefore the law that prevents hospitals to make deficits. We, at the Parti québécois, took public finance in hand. Since we arrived in power in 1994 we eliminated an annual deficit of 6 billion dollars. [ Our surpluses are small but, at least, this money belongs to us and we manage according to our resources. ]

In general, these first results tell us that policy speeches in Québec over the 1981-2004 period have been typical of advocate's speeches supporting increased spending, ignoring the deficit and the public debt, and referring to specific policy projects as opposed to the government in general. This is what common sense would tell us: politicians prefer to advocate public spending rather than budget restraint. Now, do Finance minister speak the a different language than Health or Education ministers, as our hypothesis wants it?

*Is there role-playing in policy speeches?*

Do guardians talk like advocates? If they do, we should find no significant difference between them in the way they talk about spending, or in their insistence on deficit and debt, or in their referring to specific policy projects or to the government in general. If they do not, then there should be no significant difference between speeches by ministers of Health and those by ministers of Education and there should be a significant difference between these speeches and those by ministers of Finance.

However, before engaging ourselves in this analysis, we must perform a preliminary task, that of synthesising the results about the three separate items into a single composite index. To this end, I computed a composite index of program advocacy in speeches from the categories of each of these three items. When a sentence was coded in the category corresponding to the position of an advocate of program spending, as opposed to that of a guardian of the treasury, for each of the three items, I gave it a score of 3 on this index. The three categories are:

Item 1: Increase spending

Item 2: No reference to deficit or debt

Item 3: Specific policy project

When a sentence was coded two times out of three in the «advocacy» category, it was given a score of 2, and when so coded on only one item it was given a score of 1, otherwise a score of 0. The index thus created is an interval variable ranging from 0 to 3.

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Therefore, I am proud of this management that agrees, I think, with fundamental principles and statements of principles made by the opposition in their last years in power. We remember that in 1993, Daniel Johnson published a document entitled: «Quebec public finance: living according to our means».

Table 4 reports the descriptive statistics of this variable, together with an analysis of variance of the Advocacy score with the speaker position (advocates: Health or Education; guardians: Finance) as the nominal variable. Results are broken down by legislatures. The mean of this variable for the six legislatures covering the period from 1981 to 2004 (632 sentences with a valid score on all three items) is 2,65 for a standard deviation of 0,654. This confirms what we concluded from table 3 looking at each item separately. In general, public policy speeches in Québec over the 1981-2004 period promote program spending more than they defend the treasury as the overall mean is much closer to the «Advocate» end of the Advocacy Index than to the «Guardian» end. Moreover, results by speaker allow us to answer our first question. Guardians of the treasury do not talk like advocates of program spending. The mean for ministers of Education (2,73) is very close to that of ministers of Health (2,77), and these two means are significantly different from the mean of ministers of Finance (2,38) as evidenced in the ANOVA ( $F = 33,213$ ;  $p < 0,001$ ). The fact that the combined mean of Health and Education (2,75) is higher than the mean of Finance (or,  $\mu_1 - \mu_2 > 0$ ) confirms that ministers of Finance speak more like guardians than ministers of Health or Education. The Eta-squared statistics ( $E^2$ ) indicates a weak relationship ( $\text{Eta} = 0,063^2 = 0,25$ ) between the Advocacy Index and the institutional position of a speaker. In other words, we find significant role-playing in policy speeches that explains 6 percent of the variance in the content of speeches. Roles do not suffice completely to explain the variation in the content of policy speeches but they do matter. Wildavsky's theory correctly predicts the content of three important types of policy speeches delivered in Quebec National Assembly.

(TABLE 4 ABOUT HERE)

*Is role-playing stable over time?*

Table 4 further shows that role-playing varies from one government to the next and that it explains between 0 and 30% of the variance in the content of speeches. Role-playing has been at its highest under the premiership of Jean Charest while it had

completely disappeared under the premiership of Parizeau. Moreover, the mean difference ( $\mu_1 - \mu_2$ ) is negative, and significant, under the premiership of Bouchard and Landry (-0.27), which is contrary to Wildavsky's hypothesis that predicts a positive difference. A negative difference means that ministers of Health or Education speak more like guardians than ministers of Finance; in other words, roles are reversed. These two findings (no role-playing in the 35<sup>th</sup> legislature and a negative mean difference in the 36<sup>th</sup> legislature) are anomalies that need to be explained.

The possible absence of role-playing in the budget process has been predicted by Kelly and Wanna (2000) who argued that under New Public Management institutions (NPM), budget role playing can disappear<sup>9</sup>. Over the period I am analysing, NPM ideas had made their way into government operations at the provincial level in Canada. Most provinces, for example, reformed their budgetary process in order to eliminate their recurring deficit during the 1990s. In Quebec, the PQ government endeavoured to eliminate its 6.3 billion dollar deficit in 1995 (3.7% of provincial GDP) and, after three years of expenditure cuts, it succeeded. To reach this objective, the provincial government had to reform its budget process along the lines of NPM principles. Kelly and Wanna argued that those kinds of reform had an impact on role-playing in the budgetary process:

More complex relationships are emerging [...] in which it is unclear who is playing which role in the budgetary process. In addition, many of the NPM reforms deliberately blur the line between institutional *role* and *budgetary function*. Increasingly, guardians will be called on to perform both rationing and claiming functions; with spenders required to ration as well as claim. In other words, new budgetary functions do not necessarily align with traditional institutional roles. (Kelly & Wanna 2000: 45)

Therefore, the mean difference in the Advocacy Index of guardians and advocates should be zero in the 35<sup>th</sup> legislature, as we observed. But what explains the negative difference found in the 36<sup>th</sup> legislature?

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<sup>9</sup> For Kelly and Wanna, there are «three widely recurring themes that typify the NPM budgetary and financial reform agenda: reformulated budgetary objectives and culture, centralized aggregate expenditure controls, and devolved financial management. In pursuing these reforms, NPM seeks to establish new budget conventions that are based on principal-agent relationships, outcome-based accrual accounting and budgeting techniques, and contract-price budgeting (variously called competitive tendering)» (2000: 33).

To answer this question, let's consider the attitude a budget player has toward the budget in addition to its role. Is this attitude one of total vision or partial vision of the budget? A partial vision of the budget implies that a budget actor gives more importance to the interests of her organisation as opposed to the whole of the budget. An actor with a partial vision of the budget is willing to defend the interests of her organisation even to the detriment of the financial health of her government. An actor with a total vision of the budget will stop defending the interests of her own organisation if this contributes to deteriorate the financial position of her government<sup>10</sup>. The reason why NPM institutions have an impact on budgetary role-playing is that their implementation changes the attitudes of budget players. The essence of the budget process described by Wildavsky is that guardians assume a total vision of the budget (they care only about the whole budget) and advocates assume a partial vision (they care only about the share of the budget that they can secure from the treasury). This is the typical «incremental budgeting» process found in Figure 1, with typical guardian and advocate speeches:  $\mu_1 - \mu_2 > 0$ . When NPM institutions are being implemented, advocates rationally react by resisting the changes. To soften this resistance government officials try to convince them to adopt a total vision of the budget, i.e. to care about the whole budget. Thus, the attitude of advocates changes creating a different budget process, the «fiscal crisis budgeting» of figure 1. Assuming that behaviour is determined by both roles and attitudes toward the budget, the difference between guardians' and advocates' speeches disappears:  $\mu_1 - \mu_2 = 0$ . This is the prediction made by Kelly and Wanna.

There is another case where the difference between  $\mu_1$  and  $\mu_2$  should disappear: under «social crisis budgeting», when all budget actors adopt a partial vision of the budget. In the case of a war, for example, the war effort prevails over the bottom line of the budget for both advocates and guardians. Both guardians and advocates having a partial vision of the budget, Wildavsky's role-playing should disappear and their speeches should be alike, or  $\mu_1 - \mu_2 = 0$ .

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<sup>10</sup> I have developed a similar argument regarding political parties in Imbeau 2004.

Now, the fourth case described in figure 1, reversed-role budgeting, predicts that  $\mu_1 - \mu_2 < 0$ , i.e. guardians speak like advocates and advocates like guardians, as we observed in the 36<sup>th</sup> legislature. This situation is more difficult to imagine but it corresponds to what several civil servants in Western provinces described to me in the late 1990s:

For example, a senior civil servant in British Columbia remarked that Advocates often would act as Guardians when noting the interdependency of programs between ministries or departments, indicating where funds could be saved in other ministries. He continued that it had also been his experience that savings measures suggested by Advocates to meet a target were more aggressive than the Guardians were willing to tolerate. This view is mirrored by a central agency civil servant who remarked that program people typically say: “If you do not give us more money, here are the alternatives... And the alternatives (savings measures) are unacceptable”. Thus it becomes the responsibility of the central agency to come up with innovative solutions (Imbeau 2000: 154).

Therefore, Kelly and Wanna’s argument about NPM institutions blurring the distinction between budgetary roles should be amended to add that these institutions can also reverse the traditional distinction between guardians and advocates, as far as their speeches are concerned. Our results further suggest, first, that the reversal of the traditional guardian-advocate distinction in speeches takes place after it has been blurred by NPM institutions and, second, that speeches eventually return to their traditional characteristics (cf. figure 2).

## **Conclusion**

The content analysis of policy speeches in the Quebec government presented above leads to two conclusions: 1- there are significant traces of budgetary role-playing in policy speeches in Quebec and 2- the intensity of role-playing is particularly sensitive to NPM institutions.

Now, what are the implications of these results for my original research design in which I compared the speeches of the premiers to those of their ministries of Finance, Health, and Education in order to assess whether premiers speak more like guardians or advocates? There are at least two. First, the basic assumption of a systematic difference between advocates and guardians in the content of their speeches is supported by a



content analysis. Therefore the design gains in validity. Second, the sensitivity of role-playing to the implementation of NPM institutions suggests that the reference texts used to characterise the advocate and the guardian speeches should be chosen outside a period where such institutions were implemented. Therefore, the choice of reference texts should be made after a study of budget reforms in a given system.

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**Table 1: Sentences in policy speeches, Quebec government, 1970-2004**

	Total number of speeches	Approximate total number of sentences	Number of sentences sampled (10 coders)	Number of sentences in analysis (4 coders)	Percent of total in analysis
Throne Speech	28	5398	1334	407	7,5
Budget Speech	34	16107	1246	318	2,0
Preliminary remarks (Education)	35	6553	1328	404	6,2
Preliminary remarks (Health)	33	3992	1131	394	9,9
Total	130	32050	5039	1523	4,8

**Table 2: Chi-square tests for intercoder reliability**

	All coders	Coders 1, 4, 6, and 8
<b>Item 1: Implications for spending?</b>		
Valid cases	2066	688
Missing cases	2973	835
Total number of cases	5039	1523
Chi-square	62.421	3.897
df	18	3
Sig.	.000	.324
<b>Item 2: Reference to public deficit and debt?</b>		
Valid cases	4471	1328
Missing cases	568	195
Total number of cases	5039	1523
Chi-square	48.182	2.878
df	9	3
Sig.	.000	.411
<b>Item 3: Policy project or government in general?</b>		
Valid cases	3561	1007
Missing cases	1478	516
Total number of cases	5039	1523
Chi-square	83.788	5.901
df	9	3
Sig.	.000	.117

**Table 3: Frequency distribution of content-analysed sentences drawn from policy speeches, Quebec government, 1980-2004**

	Frequency	Percent	Valid Percent
<b>Item 1: Implications for spending?</b>			
Reduce	90	5,9	13,1
Maintain	59	3,9	8,6
Increase	539	35,4	78,3
Total (valid)	688	45,2	100,0
Missing	835	54,8	
Total	1523	100,0	
<b>Item 2: Reference to public deficit and debts?</b>			
No	1281	84,1	96,5
Yes	47	3,1	3,5
Total (valid)	1328	87,2	100,0
Missing	195	12,8	
Total	1523	100,0	
<b>Item 3: Policy project or government in general?</b>			
Policy project	833	54,7	82,7
Government in general	174	11,4	17,3
Total (valid)	1007	66,1	100,0
Missing	516	33,9	
Total	1523	100,0	

**Table 4: Program Advocacy Index in public policy speeches, by roles: descriptive statistics and analysis of variance**

Legislatures	All speakers	Speakers by position					ANOVA*			
		P.M.	Finance	Education	Health	Health+Educ	Advocates ( $\mu_1$ ) vs Guardians ( $\mu_2$ )		E <sup>2</sup>	
							$\mu_1 - \mu_2$	F		Sig.
<b>Legislatures 32<sup>nd</sup> to 37<sup>th</sup> incl.</b>										
Mean	2,65	2,69	2,38	2,73	2,77	2,75	0,37	33,213	0,000	0,063
Standard deviation	0,654	0,598	0,886	0,512	0,517	0,514				
N	632	142	147	159	184	343				
<b>32<sup>nd</sup> - Lévesque2 (1981-85)</b>										
Mean	2,55	2,72	2,00	2,76	2,67	2,72	0,72	9,792	0,003	0,176
Standard deviation	0,764	0,566	0,918	0,752	0,651	0,702				
N	85	36	20	17	12	29				
<b>33<sup>rd</sup> - Bourassa3 (1985-89)</b>										
Mean	2,68	2,78	2,19	2,74	2,91	2,83	0,64	25,977	0,000	0,203
Standard deviation	0,604	0,441	0,895	0,448	0,294	0,377				
N	112	9	26	34	43	77				
<b>34<sup>th</sup> - Bourassa4 (1989-94)</b>										
Mean	2,71	2,88	2,33	2,76	2,82	2,8	0,47	16,453	0,000	0,102
Standard deviation	0,598	0,338	0,926	0,435	0,454	0,446				
N	173	24	36	41	72	113				
<b>35<sup>th</sup> - Parizeau-Bouchard (1994-99)</b>										
Mean	2,5	2,56	2,45	2,56	2,41	2,51	0,06	0,134	0,715	0,002
Standard deviation	0,738	0,801	0,91	0,598	0,666	0,622				
N	117	27	29	39	22	61				
<b>36<sup>th</sup> - Bouchard-Landry (1999-2003)</b>										
Mean	2,78	2,77	2,93	2,88	2,4	2,66	-0,27	4,028	0,050	0,068
Standard deviation	0,514	0,497	0,267	0,332	0,828	0,653				
N	90	31	27	17	15	32				
<b>37<sup>th</sup> - Charest (2003-04)</b>										
Mean	2,65	2,33	2,11	2,91	3	2,97	0,86	16,404	0,000	0,303
Standard deviation	0,7	0,724	1,167	0,302	0	0,18				
N	55	15	9	11	20	31				

\* Guardian : ministers of Finance; Advocates : ministers of Health or Education

**Figure 1: Types of budget processes by role and attitude**

		Advocate	
		Partial vision	Total vision
Guardian	Total vision	Type I Incremental budgeting $\mu_1 - \mu_2 > 0$	Type II Fiscal crisis budgeting $\mu_1 - \mu_2 = 0$
	Partial vision	Type III Social crisis budgeting $\mu_1 - \mu_2 = 0$	Type IV Reversed-role budgeting $\mu_1 - \mu_2 < 0$

**Figure 2: Sequence of role-playing changes in policy speeches**

