

the 1990s, the number of people in the UK who are employed in the public sector has increased by 1.5 million (1990–2000) and the number of people in the public sector has increased by 2.5 million (1990–2000) (Department of Health 2001).

There is a growing emphasis on the need to improve the efficiency of the public sector and to ensure that the public sector is able to deliver the best possible value for money. This has led to a number of initiatives to improve the efficiency of the public sector, including the introduction of the Public Finance Management (PFM) system in 1999, the introduction of the Public Sector Comparator (PSC) in 2000, and the introduction of the Public Sector Audit Commission (PSAC) in 2001.

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