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MEASURING AND REPORTING THE NATION'S FINANCES: STATISTICS AND ACCOUNTING
Rowan Jones explains the fundamental differences between national accounting and the accounting discipline. He offers some broad conclusions—bringing the accounting discipline, national accounting and government budgeting closer together would require, for example, more record-keeping of the kind which is anathema to liberal democracies.

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DO WE HAVE A REDUNDANT SET OF COST-EFFICIENCY TARGETS IN THE NHS?
Diane Dawson and Rowena Jacobs present evidence which suggests that efficiency targets in the NHS have not been effective and that the new reference cost based system of targets is irrelevant.

Pay and Human Resources
Public Money & Management will be devoting the October 2003 issue to public sector pay and human resources. The guest editorial team will be convened by Graeme Currie of Nottingham University Business School, Jubilee Campus, Nottingham NG8 1BB. Academics, practitioners and others interested in contributing should contact Graeme at this address or by e-mail at graeme.currie@nottingham.ac.uk as soon as possible.

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