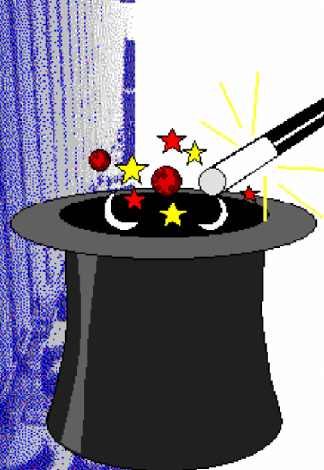


Change management TCA



To optimize efficiency:

- principles of the agency theory
- double-entry accounting
- outputbudgetting

Belastingdienst

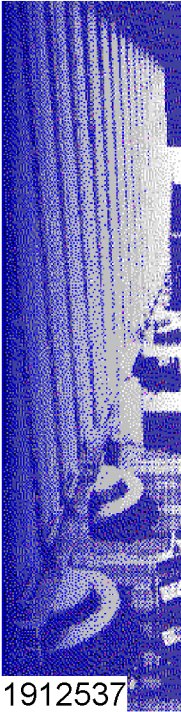
TCA and the agency theory:



A. management contract with the owner of the TCA: Minister of Finance

B. contract with the clients (principal): State secretary of Finance and some other

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TCA and the agreements:

Agreements about responsibility, authority and reporting.

Not only numbers but also the facts behind the numbers

Early warning

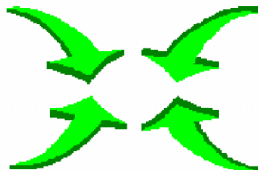
Not only numbers but also indicators about quality of production process and products

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TCA and the strategic goals:

Slogan:

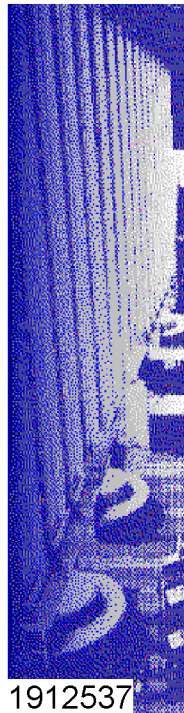
we can't make it more enjoyable, just easier!
(client orientated)



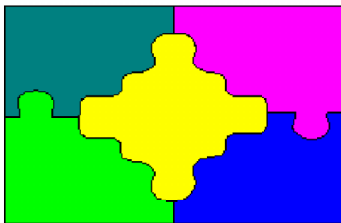
Strategic goals:

- A. stakeholders appreciation
- B. results maintenance of law (less administration, less fraude)
- C. optimize production process
- D. adequate R&D (development IT)

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TCA and organizational aspects



- business unit management (17 units)
- concept of self steering
- business administration (time-work registration, financial accounting, capacity, management information)
- benchmarking

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Change management: tips



1. employees may have no concern about their future (clearness)
2. you need a sponsor in the top
3. commitment management (top and middle)
4. no changes in production process at the same time
5. commitment employees (culture)
6. quality of financial staff (education)
7. projectmanagement by own organisation
8. plan with milestones and decision process
9. keep employees and environment informed

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