

# PERFORMANCE BUDGET AS AN EXPRESSION OF THE CONCEPT OF NEW PUBLIC MANAGEMENT (NPM) ON THE EXAMPLE OF POLAND

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**Abstract:** One of the important and at the same time complicated aspect of modern polish administration and economy is the issues of local government finances. Since the reactivation of territorial self-government in Poland in 1990 we have been observing a constant process of development in this field. Despite the fact that there are constant attempts to improve the local government finance sector, unfortunately the ideal solution was still not found. The important moment for functioning of finance of local government units was enacting of the currently binding act (Act of 27.08.2009 on public finances), which introduced significant changes in the public finance system.

According to the fact that local government units are obliged to effective and economical disposition of public funds, their authorities should apply methods and management tools appropriate to the changing conditions. A task budget is just this modern tool. The goal of this essay is to present the role of a task budget in shaping effective local government finance management based on the NPM concept on the example of Poland.

**Key words:** task budget, local government finances, new public management

## Introduction

The concept of a new public management enters to management of public finance sector units, a managerial approach, so that we can call free market. The new public management assumes gradual implementation in the public sector of principles and management models that are known and widely used in the private sector. The idea of this concept is to enter actions which force effectiveness' increase of costs from taxes and increase the efficiency of the functioning of public institutions. In Poland, the application of free market mechanisms and the decentralization of competences, as an expression of a new public management, characterized by the public finance law passed in 2009. It is an expression of the growing expectations of citizens in relation to the quality of public services provided by the state and its institutions (Skrzypek 2011, p. 18).

An important issue which characterizes the concept of NPM is a possibility, even a necessity to assess an evaluation of the activities and functioning of public sector entities, in terms of their efficiency and professionalism, based on properly defined measures of their performance. Thus, the priority becomes to use modern managerial tools which allow a realization of public tasks and their rationalization. The subject literature lists, among other things, the following tools to optimize the spending of public funds: quality management systems, internal audit, management control, risk management, cost accounting, multi-annual financial planning and task budgeting (Kaczurak-Kozak 2013, p. 179). The last from mentioned tools that is a task budget is a quite new form of management of public funds. Though, planning and settling the budget in a the task-oriented system is used in many OECD countries, in Poland the common implementation and application of this solution falls on the years 2008-2009. But, the beginnings of task budgets functioning in Poland reached 1994 when in Krakow the reform of cost planning was set out (Owsiak 2005, p.131). Next years, following big cities as Lublin, Szczecin and Poznan started to use the method in managing their funds.

The implementation of the task-based budget idea was possible thanks to the implementation of programs financed by the USAID International Development Agency (the largest of which was the Local Government Partnership Program completed in 2000) and the British Know-HowFund.

([http://www.budzet-zadaniowy.com/budzet\\_zadaniowy\\_w\\_samorzadachindex.html](http://www.budzet-zadaniowy.com/budzet_zadaniowy_w_samorzadachindex.html) read 06/03/2019). Nowadays, it can be established that several dozen of polish local governments use a task budget. In polish practice, while creating it on local government level the attention is put on wide social consultations, describing made choices and presenting the range of possible solutions. In local governments the scope of this tool is very different. It is used fragmentarily, in relation to individual task areas, or as a whole to the full scope of the budget covering both the office itself and all organizational units subordinate to it.

The aim of the article is to present the role of the task-oriented budget in shaping effective local government finance management based on the NPM concept on the example of Poland.

## The essence of the task budget

The concept of a task budget was made in a third decade of XX century on the basis of american experience and it is presented as a planning method based on managing public funds by results. Methods of using the task budget worldwide is characterized by high diversity that is why it is so hard to define it. However, following the definitions in the world literature, it is possible to specify their common elements and draw certain generalizations. In the definition by Allen and Tomassi (Allen, Tommasi 2001) it was assumed that the task budget consists of:

- assigning financial operations made by the government or local government to the functions and programs implementing specific socio-economic policy objectives;
- determining the measures for each program or task;
- measuring the costs of implementing the adopted tasks;
- determining the expected results.

The next definition shows a task budget as mechanisms and processes of effective management of public funds which goal is to strenghten dependencies between expenditures and results achieving by complex information usage about the level of task realization. (Robinson 2007, s. 1). In polish subject literature during last decade many interesting attempts have been made to define this concept. Due to the socio-political context, an interesting approach was proposed by Lubińska (Lubińska 2007, p. 9) presenting the task budget as the management of public funds through appropriately specific and hierarchical objectives, aimed at achieving specific results, measured using a set of measures. A similar presentation of the core of the task-based budget can be found in the studies of Pietrzak, Polański and Woźniak (Pietrzak, Polański, Woźniak 2008, p. 114), or Owsiak (Owsiak 2005, p. 294) and Nucińska (2018, pp. 349-359). On the other hand, Postuła and Perczyński emphasize the possibility of extending the time perspective of task implementation using the task budget (Postuła, Perczyński 2010, p. 26). Chojna-Duch (2006, p. 254; Bitner at al. 2017, pp. 176-221) define a task budget as prepared by the administration, a financial plan defining detailed, material and financial plans for the intentions to be implemented by cash disposers. Thus, the task budget itself is defined by a mentioned author as an elementary action characterized by uniformity. Each task budget has its name, goal, quantitatively and qualitatively determined product, its cost and performance indicators. It must be underlined that polish practice of using a task budget is different than this used in the United States where a performance budget (Haggart 1972) includes as well budget programmms which are used for achieving goals in specific areas of local governments and a country itself. The basic trait which differentiate both budgets is a category of a task. In Poland a task budget is the only unit of budget clasification but in the second of mentioned approach is one from many, thus basic. In a technical approach ideas used in Poland lead to show a budget in a form of a statement covering several thousand tasks presented on the task sheets. Such presentation of information makes it difficult for self-government representatives to evaluate the proposed budgets. Additional difficulties are present because of the necessity to make simultaneous review of two budgets: traditional – prepared according to budget and task classification (Pakoński 2000, p. 72). Therefore, the presentation of a task budget in the hierarchical form is accepted. Such a budget



creation lead to use a definition of a synthetic level, usually called: tasks, spheres, areas of activity and operational level (one or two levels) where tasks are subtasked, tasks within the spheres and areas of activity. In each case, the lowest level is action. Mentioned definitions show many advantages which can occur for local governments units which use task budgets. The most important are:

- improving the financial management of the entity by linking expenses with achieving planned goals;
- changing the way of determining directions of spending funds by applying more objective calculation criteria prepared for the task;
- using market mechanisms for individuals applying for funds from the budget;
- greater readability of the task budget for recipients (local community), thus improving communication with them;
- obtaining a more effective way of achieving the assumed results through a clearly defined division of competences and responsibilities (liquidation of collective responsibility) (Kozun-Cieślak 2010, pp. 15-16; Antkowiak 2021, pp. 95–108.).

Taking into consideration the fact that a budget of a local government unit is the most important tool of public funds management, thus the use of the form of the task budget allows for increasing its effectiveness and rationality of management, understood as shaping the right relation between the costs incurred and the benefits obtained (Sierak 2011, p. 106).

### **New Public Management - the essence of the issue**

New public management is a doctrine of a management which is used in public administration that roots are in economy theory, gained the popularity as a concept which is used directly in a practice. It is based on a transition from administration, which is based on rigid procedures and political influence (the so-called bureaucratic model), towards management related to the economic assessment of the effectiveness of activities and using market mechanisms (the so-called managerial model). The economic crisis of 1970s XX century and the growth of the meaning of service market and consumers expectations about the quality of their realization were a direct cause of the emergence of the NPM concept in Anglo-Saxon countries in the 1980s. The increase in interest in this idea applied in practice corresponded with the implementation of numerous scientific researches and a series of OECD publications from the "Public Management Service" series (PUMA)<sup>2</sup>.

As reaction to problems led from mentioned changes there was a decrease in effectiveness of the old style of administration in a public sector. The new narration occurred which propagated in a political practice a wave of reforms driven by pressure to reduce public spending. (Pollitt, van Thiel, Homburg 2007, p. 1)

A traditional (bureaucratic) public administration, based on the so-called The Weber model functioned primarily on the principle of legalism. As a result, it was centralized, required officially confirmed competences of officials and emphasized processes. On the other hand, from a financial point of view, the traditional model of public administration required constant expenditure, including procedural control of spending public funds, but without assessing their effectiveness and the results

<sup>2</sup> Among the publications in this series, the following are worth mentioning: OECD (1997), *Towards Performance-Based Accountability*, Public Management Service, OECD; J. K. Martin (1993), *Symposium on Managing Regulatory Relations Between Levels of Government* Paris, 4-6 October 1993 *Seeking Mutual Gain: Strategies For Expanding Regulatory Cooperation*, Public Management Service, OCDE/GD(93)146; R. Jøsevold (1998), *REFORMING PUBLIC ENTERPRISES -- CASE STUDIES: NORWAY*, Public Management Service, OECD; R. C. G. Haffner, K. G. Berden (1998), *REFORMING PUBLIC ENTERPRISES -- CASE STUDIES: THE NETHERLANDS*, Public Management Service, OECD; OECD (1996), *PERFORMANCE MANAGEMENT IN GOVERNMENT CONTEMPORARY ILLUSTRATIONS*, PUBLIC MANAGEMENT OCCASIONAL PAPERS No. 9, OECD.

achieved. (Ochnio 2012, p. 4) A new concept proposed a radical change of the rules of administration activity by entering responsibility for obtained results and for the quality of services provided. This approach involved in Poland relatively new economic phenomena, such as competition, privatization and deregulation. The result was as following: transferring of part of the management rules in force in the private sector to the public sector. As a result, a new management culture emerged, focusing on the citizen and leading to decentralization of public tasks, using new mechanisms of service delivery (Lis 2019, pp. 197–208). The implementation of the NPM concept included political and task decentralization, the reorganization of the unit structure as well as the introduction of managerial management. An important novelty in this area was the introduction of a contract and agency system. Their task was to separate the role of a public service provider (contractor) from their "producer" (principals - administration) and to separate responsibility for the implementation of tasks from the process of making political decisions of public authorities. (Marchewka-Bartkowiak 2011). The concept of a new public management still evolves and it seems to be a consequence of a criticism. Main allegations about it are about the problems with transferring management methods of commercial entities to public administration grounds due to different final goals. Further obstacles result from the difficulties in measuring the results of the public tasks being performed and the resistance of the administration itself related to the responsibility for establishing and implementing specific objectives. The politicization of the administration is also important for NPM implementation. Nowadays, the next transformation is visible about the model of management in public units. The new model is proposed, which is based mainly on co-management or co-rule, which is called public governance. It is closely related to the issue of civil society and underlines the importance of: stakeholder engagement, transparency and equal treatment, ethical behavior, accountability and solidarity (Raczyńska, Krukowski 2020, pp. 71-86).

### **Problems of measuring effectiveness in the task budget**

A task budget is a modern form of public funds management which is an answer to NPM challenges. This tool is not only to manage effectively the public entities' finances, but also provides a number of additional information, which, based on the budget in the traditional approach, posed many difficulties. Sometimes it even led to the resignation of obtaining this information. The priority issue that is connected with task budget implementation is estimating goals which can be realized by the unit. In reference to units of public sector mentioned goals must be the same presented by the national development strategy, thus supporting development plans defined at higher levels of public administration. Defining goals is connected with the necessity of an adequate documentation and presentation of their implementation in the budget reporting system. Accounting records of undertaken tasks, although of course extremely helpful, do not capture all the effects of tasks carried out by public units. This role is fulfilled by measurer for goal realization which can have a different character and a structure. But, their construction is not an easy task. While building the measurers, one should remember that a goal which realizations they concern are "a situation, a phenomenon, a material, immaterial or actual state, which we want to achieve in the future" (Oleksyk, <http://budzet-zadaniowy.info/artykuly/arykul/cele-i-miernik-w-budzetuzadaniowym> /Page 1). In task budgeting, goal setting is performed using the SMART method. According to its guidelines, the goals should be (Orłowski 2010, p. 90-91):

- specific – that is, as precisely as possible, so that their analysis, interpretation and measurement method does not raise any doubts;
- measurable – each goal must have a specific implementation indicator, which should be characterized by simplicity, exhaust all aspects of the goal to be achieved and unambiguously indicate the degree of achievement of the goal;
- acceptable – the adopted goal must have a form that allows all organizational and subordinate units involved in its implementation to understand and accept;

- real – goals must be feasible with the resources;
- timely – the achievement of goals must be close within a given time frame, that is, have a clearly defined start and finish date for the goal.

Following the mentioned rules allows to make action plans which are going to be realized in the closest future.

In case of public funds management the attention should be put on the fact that the goal should be the challenge at the same time, which realization will transfer, among other things, into raising the standard of living of the society, increasing the competitiveness of a given area or increasing the investment attractiveness.

In Poland the basic form of planning on local government level is setting general goals on government level. The core of task budget is about setting long - term plans in terms of key areas of functioning of the whole country. The next stage after formulating the goals is to set a schedule for their implementation, which should also include a control procedure. Ongoing monitoring and evaluation of the tasks being performed serves as a final assessment of the implementation of the adopted objectives. The schedule prepared in this way enforces the determination of measures to achieve the objectives. Properly selected measures should be characterized by: relevance, adequacy, apoliticality, complexity, neutrality, credibility, economy, continuity, relevance, speed of acquisition, as well as credibility (Chrzanowski 2011, p. 350).

Measurers of impacts are used to measure long- term effects of realized tasks. Measurers may refer to direct results of undertaken tasks or these which are observed in a longer period of time. A mentioned group of measurers may refer to results of realizes tasks which occurrence was conditioned by the existence of additional factors, and thus the tasks implemented indirectly contributed to the achieved effects.

The effects of undertaken actions are measured using result measures and relate to immediate effects of tasks.

Measurers of a product give the information about performing a specific task at a specific time, e.g. an increase in a particular component of public goods.

Next, there is a group of effectiveness measurers which task is to measure a level of achieving defined goals. They are used on every level of a task clasification whilst effectiveness refers to the level of advancement of the actions initiated and the measurement of deviations in their implementation.

The last category are efficiency measurers, thanks to which the achieved results are linked to the expenditures incurred. Efficiency can be understood in two ways, that is, focusing on minimizing costs and maximizing the result, or striving to achieve results at a rigidly determined amount of costs.

The special attention should be put on measurers which task is to measure the quality and satisfaction. Thus, measurers of satisfaction of for example stakeholders of local government units are more and more often used in assessment of task realization which are undertaken by task units then a measurement of a quality is still the measurer underestimated and difficult.

In Poland using a task budget as a new and complex tool was connected with many mistakes during first years of its usage as well as with the necessity to overcome the resistance of public administration. The introduction of this instrument was more than related to the increase in the cost of managing public entities due to: the need to integrate strategic documents with expenditure plans going beyond the annual budget (Lubińska, 2007, p. 22-33); the hierarchy of the tasks carried out (Burzyńska, 2011, p. 263-264); deficiencies in the adopted measures of spending public funds (Komorowski, 2012, p. 16, 46-48); adjusting the measures to the tasks being performed (Lubińska, 2007, p. 22-33); the need to develop a new classification of expenses (Zawadzka-Pąk, 2014, p. 23-27); labor intensity and cost of data collection and reporting (Burzyńska, 2011, p. 263-264); involvement of managers with wide knowledge in the field of management and planning (Posmyk, 2013, p. 59).

On the mistakes and abuses list noted down in relation with a task budget usage there can be placed: wrong selection of measures, and, consequently, incorrect interpretation of phenomena and support of



undesirable processes, generally formulated scope and purpose of the task; poor estimation of the costs of tasks implementation; Difficulties in the assessment of the budget in the new system by the authorities constituting a preventive increase in expenses due to the possibility of increasing the deficit and public debt (Łada, Dziubiński 2017).

In Poland implementation of a task budget meets resistances connected with: the lack of a clearly defined public sector framework in the economy; insufficient knowledge of the task budgeting method and the lack of the possibility of direct implementation of foreign standards; simultaneous implementation of NPM and its tools; the skeptical attitude of public authorities and its representatives at local levels towards the new concept of public management; the necessity of cooperation between government and self-government administration units as well as between ministries; instability of the government administration system and a large number of developed government strategies and programs; lack of compliance of legal norms and standards for performing public tasks with the actual structures and capabilities of individuals; the necessity of concluding political compromises; and the reluctance to undergo additional control procedures. In practice, functioning of polish local governments units factors like: listed limitations, costs and difficulties in implementing the task budget instrument are used by the opponents of new managerial methods for undermining the very idea of task budgeting.

## Summary

Conducted analysis confirms that implementing a task budget is not an easy process. It needs coordination of work of different size local government's units- starting with the adaptation of the accounting system or the instrumentation used to assess the implementation of tasks resulting from the adopted plans, by changing the awareness of staff employed in local government administration up to introduction of organizational changes at all levels of local government structures. According to polish legislation a traditional budget is still an obligatory tool spending public funds, but supplementing it with a performance approach shows greater utility for the purposes of efficient and effective management.

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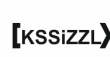
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