

THE RISK ASSOCIATED WITH THE REPLACEMENT OF TRADITIONAL BUDGET WITH PERFORMANCE BUDGETING IN THE PUBLIC FINANCE SECTOR MANAGEMENT

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Abstract: Performance budgeting has been functioning in Poland for almost twelve years now and it still can be said that it is a challenge for the entire sector. So far many countries have attempted to implement it, proposing a transition from the traditional budget to the performance budgeting. It should be noted that this also causes a change in thinking which does not come too easily, especially in case of managing public administration. In addition, the performance budgeting is a key element of the management system. The purpose of this paper is to show that the replacement of traditional budget with performance budgeting is desirable in public administration. It would lead to the improvement of the quality of state management and as a tool it would allow to effectively monitor and evaluate the results and efficiency of budgetary funds administrators. The performance budgeting is a tool for public governance management. The applied research methods are the method of critical analysis of literature studies and the analysis of the advantages of drawing up a task-based budget in relation to the traditional budget in managing the public finances unit. These methods will be presented in the context of their suitability to demonstrate that it is necessary to convert the traditional budget into a budget in a task setting, in public administration. The basic hypothesis is the assumption that the use of a task-based budget will lead to improvement in the quality of state management, and as a tool it will allow effective monitoring and evaluation of the results and effectiveness of budget part managers.

Keywords: performance budgeting, traditional budget, public expenditure, risk, management in the public finance sector

JEL Classification: H61, M10, M41, M19

1. Introduction

The issue related to the management of public finances using performance budgeting entails the need to reevaluate the approach to the management of public finances. The aim of performance budgeting is to ensure, through its design, a greater transparency in allocating public funds, thus constituting an effective instrument of public finance management, which is closely linked to the risk. The goal of such approach is to select appropriate methods for the

efficient use of resources to achieve its goals and objectives. Performance budgeting can contribute to a more effective prioritization of public spending and also to reduction of the asymmetry of information between centres generating spending and their control centres. At the same time the importance of management and monitoring of the elements of performance budgeting are emphasised, which need to be strengthened in order to provide the added value of social participation.

The purpose of this paper is to demonstrate that the introduction of performance budgeting, regardless of the method, brings only the benefits for decision makers who have more complete information on how are the public funds spent.

The applied research methods are the method of critical analysis of literature studies and the analysis of the advantages of drawing up a task-based budget in relation to the traditional budget in managing the public finances unit. These methods will be presented in the context of their suitability to demonstrate that it is necessary to convert the traditional budget into a budget in a task setting, in public administration. The basic hypothesis is the assumption that the use of a task-based budget will lead to improvement in the quality of state management, and as a tool it will allow effective monitoring and evaluation of the results and effectiveness of budget part managers, in accordance with Swietla & Wojcik-Jurkiewicz (2017), and Schmidt (1992).

2. Methodology and Literature Review

Activity-based performance budgeting has been interpreted many times but it is still not uniformly understood. The literature also provides many different definitions of this type of budgeting. The essence of performance budgeting lies in a "precise definition of the activities to be financed from the state budget and the application of appropriate measures that would allow evaluation of the results obtained as a result of the budget expenditures." According to Lubinska (2007) "the essence of performance budgeting is the introduction of public expenditure management by objectives adequately substantiated and hierarchized in order to achieve certain effects, as measured by the established system of measures.", in accordance also with Wildavsky (1978). Another interpretation of this term is proposed by Owsiak (2005). According to him it is a "public entity financial plan, in which, regardless of the current classification of budget revenue and expenditure, are given specific activities characterized by homogeneity. The activity has a (quantitatively and qualitatively) specified purpose, cost and efficiency ratio. There is also a person indicated as the person responsible for its implementation."

The provisions of the Public Finance Act introduced the definition of the so-called performance budgeting system, which consists of a statement of state expenditures or the cost of public sector entities prepared in accordance with the function of the state, describing individual areas of state activities, and budgetary tasks grouping expenditures by purpose, budgetary subtasks grouping actions enabling the implementation of the objectives of the task, in which subtasks have been separated along with a description of the purpose of these tasks and subtasks, as well as the base and target achievement indicators of the objectives of state activity .

Regardless of the scope of definition, the ABB presents a new tool to perform activities with simultaneous monitoring of public spending on these activities. The most important activities include following Table 1.

Table 1: The most important activities for ABB

The most important activities for ABB
Improving management and budgetary processes
Creating the hierarchy of the planned projects
Determining the likely costs of the activities taken into account in the budget
Defining objectives to be achieved through the implementation of the activities
Selecting a group of measures to evaluate the achieved effects
Assigning responsibilities to specific individuals (departments, offices), for implementation of individual activities
Improving the level of work performed by employees
Budget planning co-created by the workforce
Determining the workload of scheduled activities
Understandable form of the budgeting

Source: author's compilation according to Winiarska (2012)

Improvement of the management and budgeting processes should be understood as the desire to achieve professional budget planning in the context of the next few years and not in the context of one year as is presently the case, in accordance with Popesko & Socova (2016). This requires an extensive knowledge and experience from the persons responsible for the management of a given entity, argued by Wang (2002).

The hierarchy of the planned projects is based on defining the order of implemented activities according to their relevance to the needs of a given community. Determination of the likely costs of the activities by splitting the main objectives (few years) into activities (short periods), which are included in the budget, estimating their costs, in accordance with Bleyen, Lombaert & Bouckaert (2015). This allows determining the total cost of the entire project, as opposed to the traditional budgeting, in which the cash method prevails.

Defining the objectives to be achieved through the implementation of the activities that are the basis of transparent and comprehensive plan of activities of the entity (with detailed activities compatible with the expectations of the people from a given community).

Selection of a group of measures to evaluate the achieved effects is a major challenge for local governments. It is important to note that the cost measures should be combined with measures of the actual implementation of a given activity in order to get a real measurement of the activity results.

Assigning responsibilities for each activity to specific individuals. Performed activities are clearly defined and allocated to the departments according to their scope. Determining the workload of scheduled activities in the future may contribute to the effective use of human resources and create a basis for a rational employment.

The modern world has changed since 1989 when Poland made a number of changes in the economic sphere. The crisis in the global market in recent years has affected significantly the sphere of finance and thereby showed that there are needed some changes in this area in order to avoid similar problems or reduce them in the future, stated by Kozuch (2004). It is therefore important to introduce modern management of the public finances in a wider environment, i.e. at the state level, as well as in a narrower environment, i.e. in local government entities, which will increase the efficiency and effectiveness of activities, according to Filipiak (2011). To meet these requirements, a new concept of public finance management was introduced in the nineties of the twentieth century, which is aimed at effective management and disbursement of available resources. The new approach is an alternative to the traditional (bureaucratic) model, which aims to apply the solutions used so far in the private sector, which are focused on achieving the desired results and evaluation of the activities with the use of well-defined measures. It is very important for the effective, stated by Winiarska (2012), and management in public sector entities, stated by Swiderek (2012).

Poland, since the entry into the European Union, has to employ the guidelines on modern public finance management. A tool that meets all the standards in this regard is the performance budgeting system. The first records of performance budgeting emerged in the Public Finance Act of June 30th, 2005. Restructuring of public finances in the government sector was started in 2006. Specific guidelines for a new form of budgeting were introduced in a short form for 2008 and in 2009 they were expanded to compensate for the earlier shortcomings. The new activity-based system has introduced, in addition to the division of tasks and subtasks, functions of the state. Each activity was assigned with objectives and specifically chosen measures for each one of them (www.mf.gov.pl).

The schedule of works on performance budgeting had been developed for the years of 2008-2015, which assumed that the performance budgeting would be first presented in the budget act in parallel with the traditional budget in 2013. These assumptions have been achieved but it is much harder to make the implementation of the new system at the local government level. Problems also arise at the level of provincial offices. The beginnings of introduction of the performance budgeting system into government units date back to 1994. The precursor to changes in budgeting was the city of Krakow.

3. Results

A financial budget is the annual financial plan of income and expenditure as well as revenues and disbursements of a given entity (state or local government), in accordance with Robinson & Last (2009). If it concerns the state budget or the budget resolution, it is enacted in the form of a budget act. The budget forecast is based on historical data mostly from the previous year and adjusted so as to achieve the intended results, stated by Nnoli, Adeyemi & Onuora (2016). During the calendar (budget) year the budget can be changed. These changes can be made by decision making body (municipal council) and an executive body (commune head, mayor, president) depending on the administrator.

The traditional budget plays an important part in management of public finance sector entities, argued by Chan (2003). Often referred to in the literature as the classic budget, is developed on the basis of budget classification, which creates a precise and uniform system of grouping the revenues and expenditures for the whole public sector. It is a key element of the budget system. The basis for separation of particular classifications is the prioritisation of expenditures and revenues according to an appropriate criterion. After that the unified classification system creates the conditions for comparability, argued by Zawadzka-Pak (2013). In Poland, the classification system is determined by the Minister of Finance, who introduces an appropriate regulation in this regard. The budget can be a management tool only if it makes it easier to link spending with effects set for the few following years, according to Diamond (2003). Examination of the results in the traditional budget is sometimes extremely difficult and sometimes even impossible through a person or body to which the budget resources are allocated. An additional concretising measure of reallocating expenditure is to show their economic nature, argued by Owsiak (2002). The existing division of budget classification for parts, sections, chapters and paragraphs creates a lot of problems when assessing the budget in classic terms because the structure of spending is non-homogenous. By this it should be understood that expenditure at the level of sections is an objective division, which involves the separation according to institutions. However, parts and chapters are of objectively-subjective character, which causes problems in distinguishing of carried out activity from the entity that carries it out.

In addition, the task is characterized by long-term effect, regularity and continuity. This creates a difficulty in applying the traditional budget, which is characterized by annuality when activities cover periods of several years, argued by Suppa & Webb (2016). Managers of entities must determine a plan of action and the hierarchy of the investment. Poorly defined strategy can contribute to a reduction in the pace of economic and social development and impoverishment of the local community. The standard budget (Winiarska, 2012, p.20) should be considered as an instrument with which public funds are used. Performance budgeting, however, focuses on efficiency which makes it a tool of modern management. Performance budgeting is an alternative to the standard method of preparation and implementation of the budget, stated by Krol (2016). The main objective of performance budgeting is an effective management of the activity of a given entity by setting clear, easy to understand objectives established at the planning stage that will be achieved with the help of activities, stated by Dokalskaya (2014). Scope of information is much wider because of the efficiency part (activity-based) compared to traditional, argued by Fryer & Ogden (2009). It informs about the purpose of the spending and the results obtained from expenditures. To properly interpret the results, the measure should be accordingly adapted and specified, according to Pietrzak (2011). This essential difference makes the budget of this type create a full picture of the situation and causes it to be qualitatively better source of data. Other perspectives are created by functional (activity) classification in the performance budgeting. It makes a distinction only with the use of subject criterion, i.e. estimating expenditure by type and quantity as well as quality of public services, stated by Czarnecka (2016). A common feature of the two budgets is a refinement of criterion for the allocation of expenditure by economic classification.

It is worth recalling that the traditional budget is evaluated in terms of exceedances of established limits, while activity-based budget is set to achieve the planned objectives. The degree of realization of these activities can be estimated using appropriate measures, stated by Webb & Candreva (2010). The first column of Table 2 below presents features of traditional budget, while the second shows the performance budgeting.

Table 2: The differences between the traditional and performance budgeting

Traditional Budget	Performance Budgeting
Expenditure tool	Management tool
Difficulties in integration of the objectives of the self-government with control of performance of given activities	Improves the definition of functioning objectives of self-government and examination of the effectiveness of their implementation
Limited prioritization of expenditures	Hierarchy of tools and expenditures (depending on the needs of residents)
Construction of the budget is subject to the limits imposed on expenditure groups	Defining activities and assign them with specific costs, which are the foundation for determining ABB
The rigid approach (applies to one year)	Long-term planning (covers a few years)
Lack of information about the effectiveness of expenditures	Researching expenditures in respect to their effects
Knowledge of expertise on budgetary classification	Clear information on the expenditure budget for particular activities

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Directs conversations in councils and municipalities on selected items of expenditure	Facilitates a substantive debate in local government entities
Head of the entity allocates the funds	Head of the entity manages funds
Budgetary rules are not rigid rules, but their content is being transformed due to changes in state functions and socio-economic conditions of the country	Budgetary rules may be subject to revision in case it leads to improvement in management of public funds

Source: Own elaboration based on: Hansen (2011), Niculescu & Leustean (2014), Ruggeri, et al. (2017), Alam & Nandan (2008), Roehm & Castellano (1977), Whitmore (1980), Dooren, Bouckaert & Halligan (2010), Dunleavy & Hood (1994), Covaleski, Dirsmith & Jablonsky (1985), Lubinska (2007), Winiarska (2012), Chowdhury & Shil (2016), Swietla & Wojcik-Jurkiewicz (2017), Bleyen, Lombaert & Bouckaert (2015)

4. Discussion

In the public finance sector entities, the most important objective when designing and implementing the budget should be the implementation of the set objectives. It is worth noting that traditional budget is a spending plan based on budget classification: part - section - chapter, while the performance budgeting expands the spending plan with further information related mainly to the new improved classification of activities, which is contained in contingency note. In addition, two classifications currently being used cause a whole range of implications in the functioning of public finances. It is even possible to point the risk of "bad spending" of public funds through:

- the need to keep records in two different ways, resulting in additional burdens for public administration,
- difficulties in assessing the status and directions of development of the public finance sector, as this involves analyzing two different systems of classification and understanding of the differences between them,
- difficulties in deciding on the shape of the budget act by MPs, who must be able to accurately relate the consequences of their decisions to the traditional and activity-based systems,
- inconsistency in the institutional and legal system due to the fact that some data such as the National Long-term Financial Plan, is presented only in activity-based system but result in provisions, which have consequences for subsequent budget acts, which are prepared both in the traditional and activity-based systems.

Some of the selected examples of the implications arising from the use of two different methods of classification, which may become the main cause of the risk arising from a revolution in the institutional arrangement of the public sector, associated with implantation of the traditional classification among administration personnel, and thus the efficiency in the use of this method, according to Robinson (2013), Lorain et al. (2015), Harasym et al. (2017), Alam & Lawrence (1994).

Two basic differences in the traditional and activity-based system of budgeting. The first one refers to the traditional budget, which informs the recipient what generic costs and in what amount have to be paid to maintain them and give them the ability to perform the activities outlined by regulations and statutes. The second is used in performance budgeting, which answers the question: What is the cost of activities carried out by kindergartens? What are the results (effects) of these expenditures, argued by Robinson (2007)? The degree of realization of a sample objective should be determined by specific measures.

Zawadzka-Pak (2013) states that performance budgeting is not the subject of the regulations of applicable financial law and replacement of the existing budget (traditional) with new in the form of ABB is the subject of works on future changes in financial law conducted by the Ministry of Finance, also find in Smith (2007), and Roberts et al. (2000). The adoption of performance budgeting based on the principle of "voluntariness," which in turn does not contribute to the widespread development and use by all budget entities means that this process will be slow. Effective operation of performance budgeting is possible only in case of the properly prepared reform, according to Van Dooren, Bouckaert, & Halligan (2010). Smith (2007) rightly states that "it does not seem advisable or possible to make a quick and simultaneous and obligatory implementation of performance budgeting in all local government entities." This involves a great diversity of entities. In recent years there has been a significant increase in the use of innovative solutions in the management of public finances. Therefore, a better solution is "voluntary" and "gradual" introduction of performance budgeting with the possibility of division into several stages, at the same time using extensive advertising campaign and training in this area.

Another condition for the application of elements of performance budgeting is currently manifested in limitation concerning the amendment of the planned and determined amount of expenditures approved for implementation of perennial projects.

It is worth noting that under the current state law, the performance budgeting document often functions in parallel with the budget resolution, budget execution and annual financial plans in force under the provisions of the Public Finance Act. Compared with the above mentioned plans, the performance budgeting does not include all items of the budget under the Public Finance Act, but it is mainly expenditure estimation of budgetary activities.

When ABB is prepared properly¹, it will allow the execution of scheduled activities despite the fact that it officially does not apply and the budget in traditional terms will only be a parallel form of presentation of income and expenditure of the state.

This causes a lot of difficulties when deciding on the introduction of performance budgeting, which is voluntary and not mandatory because in addition to the newly introduced performance budgeting, the budget in the traditional sense must be carried out simultaneously, argued by Heinrich (2004). Entities which have accepted the challenge and introduced ABB must first develop a traditional budget because it is a valid form, and then once a year or once a quarter develop additional information and attach it as an performance budgeting. Such actions cause aversion in the approach of the ruling authorities to change their attitude of public finance management and effective management of public resources.

5. Conclusion

Presented in this paper concept of replacement of traditional budget in the entities of public finance sector with a performance budgeting points to the possibility of making such a conversion, but at the cost of introduction of many changes in areas associated with previous „habits“ associated with traditional budget. It points to the fact that the execution of such a change in practice will be paid for with opposition from the staff employed in the public sector, employing so far mainly traditional classifications.

In conclusion, the concept of risk management in the public finance system should mean that:

¹Note: The order of ABB preparation is important, that is: define the activities, specific terms, the value of the amounts needed for implementation, then define the objectives and measures of evaluation and prepare a statement of expenditure in the form of performance budgeting.

- in the performance budgeting it should be specified who exactly manages the risk and is responsible for this risk,
- risk management is carried out at all levels of the public sector entities,
- there is used a complementary methodical workshop in the field of risk management closely related to the prioritization of expenditure,
- risk management of the performance budgeting should be done in the public sector on a continuous basis and currently the frequency of dealing with performance budgeting takes place mostly on a quarterly basis, and at the least it is undertaken once a year in the processual dimension,
- an effective risk management in the public finance sector reduces the risk of its operation.

Consistent implementation of budgetary activities and spending of public funds for these purposes in accordance with the traditional classification is at risk of constantly growing state budget deficit, which may cause bankruptcy.

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