



Outcome budgets in government entities: rhetoric or a reality!

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ABSTRACT

In recent decades, reforms in the global public sector promoted a culture of private sector style operational performance and accountability mechanisms in public services. Such an emphasis focuses on assessing and reporting on what is being achieved in terms of outcome(s) as opposed to what is being produced (outputs). Within this context, the global public sector is driven by a mission to ensure that government service agencies deliver public value to the community. In doing so, government agencies are required to clearly identify the outcomes they are trying to achieve. The recent emergence of the outcome-based budgeting/performance management approach is a change in thinking from the traditional “inputs-outputs” to an approach that focuses on “outcomes.” Building upon the recent edited books (Hoque, 2021a, 2021b), this article aims to assess critically how selected countries in both developed and emerging economies attempted to address the limitations of traditional government fiscal management approaches by introducing the outcome-based approach in their fiscal management programs. The paper reflects on the lessons learnt from this exercise and recommends for some future studies. It raises a question as to whether the outcome-approach is more “political rhetoric” than a “reality.”

Keywords: Outcome budgets; NPM; Government; Public sector; Political rhetoric.

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1. Introduction

The recent decade has witnessed a change in basic assumptions in financial planning and control processes in governments which focus more on ‘outcomes’ than ‘outputs’ or ‘results’ (Hoque, 2021a). The role of traditional budgeting expanded to support and prioritize resource allocation for development projects based on their intended outcomes rather than purely outputs. This is earmarked by a shift from a traditional line-item and outputs-based budgets to outcome budgets.

Building upon the two recent edited books by Hoque (2021a, 2021b), the purpose of this paper is to present a critical reflection on whether and how the recent change in thinking in government fiscal management processes, namely outcome budgeting, emerged as another institutional rhetoric or a reality when it comes to assessing public sector efficiency and effectiveness. Hoque in his compilation of the findings from both developed and developing/emerging economies highlights how the new concepts ‘outcome budgeting’ and ‘outcome-based performance management’ evolved in various government organizations worldwide. The first purpose of this paper is to critically assess the current state of the development and operation of the outcome budgeting and performance management framework between developed and developing nations. The second purpose is to reflect on whether this outcome framework became a political or institutional rhetoric or reality in government organizations. The article concludes with some recommendations for practice and future academic research.

2. From inputs-outputs to outcomes – an overview

In addition to the requirements for reporting on planning, efficiency, effectiveness, performance, and delivery of services to the community (where appropriate), most governments worldwide now set out a requirement for planning and reporting under the banner of “Managing (or working) for Outcomes” framework. Also, nowadays SDGs is increasingly in the planning and reporting framework of governments and public section organizations. In general, the outcome-based performance reporting highlights: (a) actual achievements against the approved output/outcome performance targets (quantity, quality, timeliness, and unit cost) as specified in budget papers, with explanations for significant variations in performance compared to targets; and (b) performance against the original budget or the revised budget. The outcome framework provides agencies/departments with the tools necessary to effectively monitor, evaluate and improve their performance in the delivery of outputs to the community. It promotes efficient and effective agency management with value for money service delivery.

More recently, as organizations and their technological, political, social, and cultural environments have become more complex and more uncertain, the scale and intricacies of change in public sector organizations have increased. This trend has produced the need for a strategy-oriented budgets and reporting system. Additionally, the role of information produced by the budgeting system in promoting organizational effectiveness (or performance) is an issue that has attracted particular attention worldwide in the context of the New Public Management (NPM) debate (Hood, 1991, 1995).

Budgets play a key role in mapping the future direction of organizations by giving managers information for setting strategies and ensuring that inputs, processes, and outputs are aligned to organisational goals and strategies (Moll & Hoque, 2011; Ozdil & Hoque, 2017). In a public sector context, there is one important additional potential use of this accounting information – that is for *external communication* to users with a personal stake in the direction and success (outcome) of the entity (Moll & Hoque, 2011). These users fall into three groups: resource providers (employees, lenders, taxpayers, creditors, suppliers), recipients of goods and services (ratepayers, taxpayers, and members of professional associations), and parties performing a review of oversight function (parliaments, governments, regulatory agencies, analysts, labor unions, employer groups, *media*, and special interest community groups).

Output measures capture the number of products and services completed or delivered (Ho, 2011, 2021; Hoque, 2021a; Smith, 1993). Examples of such measures would be road safety services, community safety, crime prevention and victim support, road maintenance, number of emergency treatments in hospitals, and providing educational programs or facilities. Outcome measures capture the results or the consequences of service delivery that are important to the public and customers (Ho, 2011, 2021). Examples of outcomes would be maximizing employment and training opportunities for all; improving educational outcomes for all students in all key areas; ensuring safe employment, learning and public environments; ensuring efficient and effective systems to facilitate improvement in above priority outcomes; enhanced community safety and protection; and safer, fairer, and expeditious handling of persons involved in the judicial system.

Thus, encouraging a performance management approach for government departments means managing *results*, not *rules*. The emphasis would be one on *performance and flexibility* rather than on *controls and compliance* as was viewed traditionally. Such emphasis is designed to maintain and focus on what is being achieved or produced (outcomes and outputs) and improving transparency and financial accountability in the public sector (Hoque & Adams, 2011).

Niven (2003) suggests that the performance measurement in the public sector has now moved from a “deciding” phase to a “doing” phase. For public sector organizations, Niven (2003) describes three types of performance measures:

Input Measures: Tracking of program inputs such as staff time and budgetary resources,

Output Measures: Tracking the number of people served, services provided, or units produced by a program or service,

Outcome Measures: Whether the target population is any better off.

Inputs and outputs focus internally on the program or service, whereas outcomes focus on the results of the program relating to how it operates and what it achieves. Niven (2003) suggests that the performance measurement system for the public sector should contain a mix of lag and lead performance measures. Lag refers to historical measures and lead refers to the future measures. A mix of lag and lead measures will allow a balance of what has been achieved and what is to be achieved (Kaplan & Norton, 1996, 2001).

3. Theoretical debate: technical legal rationality vs institutional rhetoric

In recent decades, a paradigm shift in government fiscal management and controls worldwide was initiated when the notion of NPM emerged in the 1980s, which was driven by lessening or removing differences between private and public sector together with transitioning from process accountability to accountability for results (Hood, 1995; Hoque & Thiagarajah, 2021). Considerable research addressed how NPM has evolved within the global public sector and its ramifications for public sector accountability, governance, and performance. Overall, scholars reported on how NPM-type reforms emphasize on outputs and results, making public services more business-like focusing on broader financial performance measures (Hoque, 2021a, 2021b; Lapsley & Miller, 2019).

Broadly, NPM doctrines advocate the introduction of commercial or private sector type accounting practices such as accrual accounting, budgeting, and performance measurement. NPM suggests that decision-making processes within public sector entities can be improved through “new” accounting tools and techniques. One example of this in the public sector worldwide is the introduction of accrual accounting (Barton, 2009). Accrual accounting was introduced in the public sector to improve the accounting information produced and to enhance decision-making. Additionally, technical rules set by accounting standards-setting bodies have been linked to changes in public sector accounting information systems to improve

the decision-making ability of government organizations (Barton, 2009; Hoque & Adams, 2011; Parker & Guthrie, 1993).

NPM is a euphemism representing the series of public sector financial reforms and innovations occurring internationally. NPM proponents suggest that the presence of lower levels of trust between the community and the government have required enhanced managerial accountability and performance. From the technical-rational choice model, NPM is a tool of *management* where emphasis is placed on improved performance. Such an emphasis requires organizational activities to be monitored and evaluated using accounting tools and techniques such as accrual financial reporting, accrual budgeting and key performance indicators (Ferlie, 1996; Hoque & Adams, 2011).

While NPM, through the application of detailed accounting methods, may enhance the quality of financial information, scholars suggest that organizations sometimes tend not to use accounting information for making rational type decisions (Moll & Hoque, 2011). Seen in such a context, the reform process in the public sector may not be completely economically rational but could be a ‘window dressing’ of organizations. By “external” institutional isomorphism (DiMaggio & Powell, 1983, 1991), it then implies that NPM is not a tool of *management* but just another type of *administration*. Administration encourages a highly bureaucratic public system, which can be characterized by rigid adherence to rules and regulations; compliance; stability; predictability; input orientation; and inefficiency. Within such an environment, public sector entities may be undergoing reforms not to achieve managerial efficiency but for legitimizing themselves to the electorate and other constituents such as government and media. A similar argument can be put forward in the emergence of the outcome-based budgeting system.

Institutional isomorphism theory suggests the existence of external ‘institutional’ factors that influence the design of accountability and control systems (Meyer & Rowan, 1977; DiMaggio & Powell, 1983, 1991). Institutional isomorphism is explained through three isomorphic processes – coercive, normative, and mimetic processes (DiMaggio & Powell, 1983). These processes lead to the ‘cloning’ or homogenization of organizational practices or operations (Covalessi & Dirsmith, 1988a, 1988b; Hopper & Major, 2007). Coercive isomorphism has been described as the formal or informal pressures of political influences to achieve legitimacy. Examples of coercive isomorphism include government mandates, the legal environment, or even other dominant organizations such as the media. Normative isomorphism is associated with professionalization (DiMaggio & Powell, 1983) which involves the influence of professional bodies/institutes on its members’ practices and performance such as American Institute of Certified Public Accountants (AICPA). Mimetic isomorphism on the other hand, results

from uncertainty. When organizations face uncertainty, they are likely to imitate or model themselves on other organizations in their industry that are perceived to be legitimate. There is the view that organizations adopt certain systems, policies and procedures to demonstrate conformity with institutionalized rules, thereby legitimizing it, to assist in gaining society's continued support (Green & Li, 2011; Lounsbury, 2008; Preston et al., 1992).

Recently research has shown that public sector entities tend to adapt to government reforms without considering their effectiveness (Hoque & Adams, 2011). It has also been found that the coercive isomorphism forces a whole new set of pressures on their operating environment. For instance, managers are now required to adopt a more conscious managerial approach, adjust to new systems and processes, new relationships, new remuneration policies, organisational restructuring, adopt new quality systems, become more client-driven and to manage that change throughout all levels of the organization. There is the view that such increasing demands can significantly influence employee morale and commitment (Mai & Hoque, 2022). Within mimetic processes (DiMaggio & Powell, 1983), government entities tend to imitate private sectors when designing accounting and performance management systems such as accrual accounting (Hoque & Adams, 2011) and the balanced scorecard approach to performance management (Kaplan & Norton, 1996; Lawrence & Sharma, 2002; Modell, 2001). Regarding normative isomorphism in the public sector, the International Public Sector Accounting Standards Board is expected to influence government organizations across the globe to follow international accrual-based accounting standards for improving their reporting (<https://www.ipsasb.org>).

It is no doubt that reforms in the global public sector aimed at promoting a performance culture and making the public sector more responsive to the needs of public. Seen in such a context, the outcome-based framework created a greater demand for reform of every aspect of government organizations.

4. International evidence – Hoque (2021a; 2021b)

This section presents international evidence on the attempts to introduce the outcome-based budgeting and performance management framework by government agencies. The first part of this section covers developed nations. This is followed by evidence from developing nations.

4.1 Outcome framework in developed nations

Hoque and Thiagarajah (2021) highlight how the evolution of the Australian government regulatory framework for accounting and accountability mechanisms

for government agencies related to budgetary planning and control mechanisms. Their examination of archival documents from the Federal Department of Defence revealed how the agency embedded outcomes-orientation in its conventional inputs/outputs budgeting framework. They argued that the outcome-focused calculative mechanisms were on the rise in the Australian Defence Forces due to the rapidly changing public sector environment in Australia.

Sharma (2021) presents an overview of the development of a wellbeing outcome-based approach to public sector accountability in New Zealand. Drawing upon two case studies of the Ministry of Pacific Peoples and the Ministry of Social Development, the author showed that the wellbeing outcome-based calculative practices were on the rise within the New Zealand public sector, and their outcome framework is oriented towards a well-being budget.

Lapsley and Midwinter (2021) reported on the development of an outcome-based budgeting system by the Scottish Government. Their chapter offers a distinct examination of the complexity of outcome-based budgeting practice. The authors revealed a case of failure in devising an operational outcome-based budgeting system which has symbolic value instead of practical value.

Drawing upon Austrian experience, Polzer and Seiwald (2021) reported the evolution of the Performance (Informed) Budgeting (PB) in the Austrian federal budget management, which went “live” in 2013. This reform in the country has been characterized as a “latecomer” in the literature on NPM. The authors concluded that PB must involve cultural change if it is to become an integrative and relevant managerial practice for decision-making. They further suggest that creating and maintaining legitimacy of the reform is crucial for its success and is an ongoing process.

Reichard and van Helden (2021) presented a description and critical analysis of two best-practice cases in Germany (Mannheim) and in the Netherlands (Eindhoven). In both cases an outcome orientation of the budget appeared to be visible. The authors found that both municipalities under study informed about the aspired performance objectives related to a certain program or product and provide appropriate performance indicators, both about intended outcomes and to outputs.

Evidence from an Italian municipality reported by Grossi et al. (2021), *op. cit.* in Hoque (2021a), demonstrates how public administrations developed and used performance measurement and management systems (PMMs) in co-production of public services. The findings revealed that the municipality has formalized its commitment to co-production since 2014. Further, their results highlighted “the relevance of the linkages between the strategic and operational dimensions of

a PMMS to make it effective in co-production arrangements, at the same time stressing the different role played and use made of the PMMS by state and lay actors.”

Modell (2021), *op. cit.* in Hoque (2021a), conducted an analysis of reforms unfolding in the Swedish central government over the last three decades. The author conceives of different performance management practices as an integral part of broader governance logics that buttress ways of defining performance. However, “the relatively limited use of outcome-based performance management in Swedish central government is explained with reference to a series of incomplete shifts between such governance logics, which have moderated the impetus behind reforms and created hybrid governance practices.”

In a different setting, Aleksandrov et al. (2021), *op. cit.* in Hoque (2021a), reveal whether and how performance budgeting (PB) reform dialogue unfolds across government levels in Russia. Their findings demonstrate that “PB resulted in a complex regulation framework at the federal level. This framework resulted from both the aspiration to converge globally and a search for internal instrumentality in a centralized political environment (vertical of power). This, in turn, produced tensions for regional and local governments in absorbing central reform and seeking the instrumentality of PB for themselves.” The authors concluded that “despite the rhetoric of public sector modernization dialogue, PB reform became a monologue of the federal authorities retaining the Soviet past and its central power.”

As can be seen from the above evidence from developed nations, the outcome-based budgeting and performance framework is still in the evolution stage with some progress being made. Most examples above highlighted little or no issues around the development and mobilization of the outcome budgeting/performance management framework. Most studies provided evidence on the efficiency and effectiveness orientation of the framework. Some studies have also pointed out the institutional rhetoric in the emergence of the outcome-based framework for government organizations.

4.2 Outcome framework in developing nations

Nyamori (2021), *op. cit.* in Hoque (2021b: xvii), reported on the introduction of a Results Based Management Systems (RBMS) in the Kenyan public sector “as a programme to ostensibly improve public sector performance, repair the economy and eradicate poverty”. The author argued that performance contracting, rapid results initiatives, programme-based budgeting, and customer service delivery charters were unleashed as RBMS technologies to realize “Results for Kenyans.” He further suggests that RBMS innovations seek to decide and assign performance

targets, constitute teams to achieve identified targets within the shortest time possible, link outcomes to budgetary allocation and mobilize various actors – including citizens – to monitor the performance of the public sector.

Kholeif (2021) analyzes the difficulties faced by an Egyptian government agency in implementing outcomes-based budgeting (OBB). His findings reveal that the difficulties to operationalize OBB, the use of OBB as a complementary tool, two competing reforms to overcome the budgetary crisis in Egypt, and the degree of involvement of World Bank experts are the key barriers in the effectiveness of the OBB in Egypt.

Saleh et al. (2021), op. cit. in Hoque (2021b: xviii), reported information about the efforts of the Malaysian government in implementing OBB system. Their findings suggest that OBB was the result of public sector reforms in Malaysia which took place in the 1990s. The authors reveal that although the efforts to implement OBB started in 2012, its implementation is still in progress. According to the authors, “among the challenges faced by the government include lack of understanding of the concept and application of OBB, lack of expertise, and commitment from top management.”

Ang and Wickramasinghe (2021) show that outcome-based NPM practices in a postcolonial context, which they call neoliberal postcolonialism, are different. Based on the evidence from a Malaysian government’s river care programme, this difference is seen in how prevailing local traditions are captured for running this programme through a Public-NGO Partnership. The prevailing traditions come from two communities, the Malay and the non-Malay, which hold non-capitalist and capitalist ideologies, respectively. These traditions complement NPM-led accounting practices and, in turn, produce a set of material and ideological outcomes in response to the United Nations Sustainable Development Goal 6: Clean Water and Sanitation. The outcomes were possible as the traditions were valued allowing communities to engage and to be empowered.

Setiono (2021) has shown a strong commitment to implement outcome-based budgeting for government ministries, agencies, and local governments since 2003. The Ministry of Environment and Forestry (MOEF) is one of the important ministries in Indonesia that serves local, national, and international community interests. MOEF budget is allocated based on program outcomes that are the basic functions of MOEF and the national development priorities. It is still yet to use efficiency, effectiveness, and service quality in the performance measurement. It still also needs to improve its capacity to define Smart performance indicators for their expected outcomes. Last but not the least, it needs support from the stakeholder of the budgeting process, especially the Parliament.

Nath and Sharma (2021) trace and analyze the evolution of the outcomes-based approach to public sector service delivery in Fiji with a focus on two public service delivery entities – the Fiji Audit Office and the Ministry of Health and Medical Services. Drawing on publicly available archival documents, the study provides insights into how the Fijian regulatory frameworks (Public Enterprise Act and Fiji Audits Act) as a part of NPM enabled an outcome-focused orientation in order to enhance accountability. The study concludes with recommendations for policy review and future research.

Aliabad (2021), *op. cit.* in Hoque (2021b: xix), highlights the public sector accounting and budgeting evolutions and reforms in Iran and their implications for performance-based budgeting in the country. She discusses an inclusive historical and political vision of public sector accounting and budgeting in Iran in the past century. In the context of Iran's transition in public budget legislations, the author has discussed several key issues in the process toward performance-based budgeting which is considered “as an experience for other countries situated in similar changes.”

In the Bangladeshi context, Shil et al. (2021) provide evidence on the process of preparing government budgets. They documented recent changes in the budget process where Bangladesh has recorded some milestone achievements in its journey to bring financial discipline through public participation in the process of preparing a pro-people national budget. Based on published research articles and archival records, the authors highlight the budget mechanism as it is applied in Bangladesh with the reform initiatives taken so far. An interesting point that the authors explored was the links between the political philosophy, citizen participation and bureaucratic commitments to ensure transparency and accountability.

Miglani (2021), *op. cit.* in Hoque (2021b: xix), wrote about the Indian government's implementation of the OBB. Using the central government as an example, she shows that although the adoption of OBB by the central government is a step in the right direction, significant improvements are required in the budgeting process. She concluded that “to convert outlays into outcomes, the central government will require ensuring the right money flows to the right level or place and effective evaluation systems are maintained... to increase the effectiveness of OBB, the performance data need to be used for taking budgetary decisions relating to program formulation and resource allocation.”

The findings from the above developing countries display similar rationales for the adoption of the outcome budgeting in the public sector: improved performance, linking the process with government national plans and political ideology, and allocation of resources at the right level and quantity.

Regarding comparing developing and emerging countries, scholars have identified significant differences in socio-political environments between developed and emerging economies. Research reported in the two volumes (Hoque, 2021a, 2021b) demonstrated how various internal and external institutional agents may shape the development and working of outcomes-based approaches to government budgeting and performance management. Researchers also raised a question as to whether the outcome-based approach in governments worldwide is more *political rhetoric* than a *reality*.

5. Concluding reflections and future research

An outcomes-based approach allows government service agencies and specific program areas to organize and communicate priorities to achieve what matters and is effective rather than just going through the motions (Hoque, 2021a). By highlighting the current state of the emergence of outcomes-based budgeting in government entities in some selected countries from developed and emerging economies, it has been argued in this article that the NPM reform in the global public sector and budget deficiencies in governments worldwide, has resulted in an alternative approach which is outcome budgeting with a view to improve public services to citizens and sustainable financial management in the sector.

Nevertheless, the new outcome budgeting approach may demonstrate cases of difficulties in adaptation and cause tensions among certain people at all levels of the organization. A future study may explore this issue with a view to understand how the decision-makers addressed and managed crises in improving the system sustainability. Past research (e.g., Ozdil & Hoque, 2017) demonstrated, through the translation and inscription processes of a new budgeting model, how *hybrid* networks are formed and exist at multilevel within an organization; yet it is not well documented in the literature how various power dynamics may arise and exist within those networks when a new financial management approach such as outcome budgeting is introduced in government agencies. Further research is required to shed light on this phenomenon. In so doing, future research with actor-network theory (Latour, 1987, 2005) and institutional theory (DiMaggio & Powell, 1983, 1991; Green & Li, 2011; Lounsbury, 2008; Meyer & Rowan, 1977; Modell, 2001; Oliver, 1991) as the theoretical basis, researchers can seek to investigate how the construction of supportive networks influences the success of the outcome budgeting innovation implementation. It is expected that the co-existence of multiple networks is necessary to enhance the effectiveness of the system. Without any supportive networks formed the implementation of the system will lead to adaptation problems and resistance by the internal actors. Further, consideration and management of the various dynamics within the constructed networks are essential for the maintenance of the networks for the stabilization and support for

the system. Research can also explore the possible occurrence of power struggles within the networks that need to be stabilized to achieve successful outcomes for the system. Any resistance resulting from the system needs to be neutralized for the effective implementation and success of the system (Ozdil & Hoque, 2017).

Most studies to date used institutional isomorphism, institutional logic, theory of translation, actor-network theory, innovation diffusion theory, stakeholder theory, and technical-rational theory in rationalizing the emergence of the outcome budgeting approach. Besides the notion of isomorphism (e.g., DiMaggio & Powell, 1983, 1991; Meyer & Rowan, 1977) studies appear to overlook the implementation outcome. Future studies can be directed towards understanding organisational diversity and complexities and how they drive the outcome of the novel approach to government fiscal management. In this context, research can explore the role of institutional entrepreneurship (Battilana, 2006; Lounsbury, 2008) to understand how powerful actors bring about change (Garud et al., 2007). According to Battilana (2006), institutional entrepreneurship emphasizes the role of powerful actors that have certain social positions which enables them to conduct divergent organizational change despite the institutional pressures (for a review, see Zawawi & Hoque, 2010). This theory focuses on human actors that could control resources to shape new institutions or transform existing ones (Maguire et al., 2004).

Since the notion of outcome-based approaches to government fiscal management is considered as a management accounting innovation, through a longitudinal field study, future studies in various settings can be conducted to elaborate and analyze the ways in which the organization sought to develop and practice the outcome-based budgeting/performance management to achieve its organizational and social goals. Studies of such will contribute to the management accounting innovation research literature by reporting on empirical evidence on whether and how the adoption of the outcome-based budgeting in government organizations was due to its *efficient-choice* (Abrahamson, 1991) status as the policy makers believed that this approach would benefit public service providers in achieving their broader organizational and socio-economic objectives. Further research in various contexts is required to draw a solid conclusion that the outcome approach for budgeting is more “political rhetoric” than “reality.”

In conclusion, as demonstrated by scholars in Hoque’s two edited volumes, there is limited evidence whether this “new” paradigm shift has accrued benefits to the public sector. Drawing on international evidence from Hoque’s two volumes, it is concluded that, while the outcome-based approach has evolved from a good intention of measuring outcomes of government-funded services and projects, it is not evident that the outcome budget approach has improved government accountability processes and performance. Further research is required to shed light on this new development.

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