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Performance Information Under Austerity: Using Outcome Measures to Set Budget Priorities

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Synonyms

Disciplined spending; Estimates; Performance data; Primary; Results-oriented measures; Severity

Definition

Performance information is data obtained from the performance cycle in the form of hard or soft data through annual reporting. There are two types of performance information. First, performance information resulting from internal business processes, which is used for administrative purposes such as human resource management bundles. Second, performance information obtained through financial reporting or program-based information concerning how financial resources are used for projects and plans in a fiscal year.

Austerity refers to the use of disciplined fiscal measures to manage public expenditure in a severe economic recession or budgeting constraints due to limited resources and revenue for public spending. Austerity also refers to disciplined measures to control government spending to ensure macroeconomic stability.

Outcome-based measures refer to the use of precise performance targets or key performance indicators, which can be measured, thus what and how goals are supposed to be a measure to ensure that the stated goals and the mission of the organization hang together and are quantifiable.

Budget priorities refer to the primary list of the activities in a budget in order of their importance. Budget priorities are specific objectives used to allocate public resources efficiently and effectively to achieve government targets for a particular fiscal year.

Introduction

Public expenditure management is one of the pillars of government efficiency (Leruth and Paul 2006). Also, under austerities, budget cuts are mostly an option for many economies. Hence, outcome-based measures are used for management during these extreme periods. Additionally, performance information is used under "high fiscal" austerity, while "low fiscal" austerity performance information is minimally used (Bjørnholt et al. 2016). The use of outcome-based measures

A. Farazmand (ed.), *Global Encyclopedia of Public Administration, Public Policy, and Governance*,
https://doi.org/10.1007/978-3-319-31816-5_3419-1

to set budget priorities in the public sector has greater stakes, yet evidence on its effectiveness is mixed (Ammons and Rivenbark 2008; Melkers and Willoughby 2005; Yang and Hsieh 2007). Several studies provide evidence that supports outcome-based measures to be effective in achieving government policy and programs during fiscal stress (Bischoff and Blaeschke 2016; Heckman et al. 2011). These studies generally provide positive evidence on the use of outcome-based measures to be one of the fundamental factors that can improve government performance. However, others believe that most public institutions are unable to develop valid and precise outcome-based measures because some complex goals are difficult to count (Behn 2003; Choong 2013; Radin 2006). The remainder of the entry discusses performance information, performance measurement, and related themes.

Performance Information: The Principal Agent Theory

Performance information is theoretically linked to agency theory. According to the agency theory, the principal is the person who owns the firm, while agents manage the business of the firm on behalf of the principal. These two parties reside under one firm but have different and opposite goals and interests, so there exists a conflict, and this conflict is termed as the agency problem. Arthur and Busenita (2003, p. 145) likened agency theory to stewardship theory and argue that the two theories focus on goal alignment between the principal which is identified as the Venture Capitalist (VC) and the steward, the entrepreneur. However, this relationship often leads to what Panda and Leepa (2017, p. 74) describe as “conflict of interest and agency cost due to the separation of ownership from control, different risk preferences, information asymmetry, and moral hazards.”

The agency theory cannot be discussed without the principal-agent problem. Leruth and Paul (2006, p. 1) assert that “the agency problem arises from the diverging interests.” Also, Panda and Leepa (2017, p. 75) opine that the problem is associated with the rise of the joint-stock companies and that the problem has been around for quite a long time. Arthur and Busenita (2003, p. 145) similarly maintain that an agency problem can arise between the entrepreneur (agent) and VC (principal) as a result of incongruent goals and potentially different risk preferences.

The presence of the agency problem in firms is not new. Adam Smith forecasted in his work *The Wealth of Nations* that if an organization is managed by a person or group of persons who are not the real owners, then there is a chance that they may not work for the owners’ benefit (Panda and Leepa 2017, p. 75). Besides, the dynamic ownership arrangements surrounding the venture capitalist-entrepreneur (VCE) relationship inherent in new ventures examine the principals’ (VCs’) and agents’ (entrepreneurs’) governance arrangements interesting to explore. Three main forms of agency problems have been identified. These are:

- The Principal-Agent Problem
- Principal-Principal Problem
- Principal-Creditor Problem

The first problem arises between owners and managers in the organizations due to the separation of ownership from control because of the birth of large corporations. For example, “the agent may take unfair advantage of its superior information: if external conditions are favorable and could exert little effort and produce a low output while claiming that this low output is due to unfavorable external conditions” (Leruth and Paul 2006, p. 1). With regard to the Principal–Principal Problem, the underlying assumption is that the conflict of interest is between the major and minor owners. Finally, the Principal-Creditor Problem is between the owners and creditors due to the projects undertaken and the financing decision taken by the shareholders.

Performance Information: Empirical Research So Far

Moynihan and Pandey (2010) define performance information as an organizational behavior that employees have discretion on whether to use it or not and the degree to which they engage in it is "influenced by the social context and formal systems in which they work" (p. 852). Performance information is an important component of performance, which is concerned with using data generated from the performance management cycle for their intended purpose. Performance information also refers to the metrics or the feedback obtained from the performance targets or indicators of implementation processes which are meant to correct bad performance and enhance future performance and to steer, control, and make decisions on the outcomes of the performance (Van Dooren et al. 2015).

The empirical literature indicates that performance information is less known (Pandey 2016). At the same time, performance information is used in the private sector more compared to the public sector (Courty et al. 2005); however, recent evidence suggests that performance data is being used in public organizations through legislations (Hahn and Loprest 2011; National Treasury 2011). Performance information is used for the efficient running of the administrative system of government bureaucracies, while, at the same time, it is used purposely for political reasons especially to advocate for program resources in government agencies.

Performance information is also viewed as a political decision-making tool in setting performance targets for budgetary allocations especially in times of fiscal austerities. The performance data is most useful to allocate resources to where they are needed most. Political actors and civil society organizations demand performance data inform to them which programs will receive funding during a financial crisis. Therefore, performance data become a lifeline, which influences budget priorities in the public sector (Van Dooren et al. 2015, p. 2). It is also important to note that the allocation of resources, citizen/customer satisfaction, reporting, and monitoring (Van Dooren et al. 2015) depict why performance information supports budget priorities in critical fiscal distress.

It should be noted that the wheels of accountability rest on performance information which ensures that public organizations are accountable in the use of public funds to improve government performance in the provision of social services to citizens (Pandey 2016). Pandey observes that performance information is expected to serve accountability purposes in public organizations and to uncover better ways of improving performance. Similarly, accountability frameworks also allow public organizations to produce results on government policies. Besides, performance information helps in steering, controlling, learning, and accounting (Van Dooren et al. 2015). Also, Moynihan (2005) in a study of US public institutions found that the US state legislators use performance measures to assess the performance of public institutions as a tool for holding these institutions accountable.

Performance Measurement

Ivanov and Avasilcăia (2013, p. 1) defined performance measurement as "regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs." The diversity and multiplicity as well as the competitiveness and complexity of the environment in which companies function have led to an emphasis on performance management. This environment includes the development of similar strategies, services, and goods by organizations.

Four main measures have been identified to measure the performance of the innovation process. This includes the Balanced Scorecard, Malcolm Baldrige, Performance Prism, and European Foundation for Quality Management (EFQM) (Ivanov and Avasilcăia 2013, p. 1). Also, economic-based ones such as Activity-based costing (ABC), the Balanced Scorecard, and Economic Value Added (EVA) have been identified. The most effective form of performance measurement has areas that can measure innovation – which is key to the survival and success of organizations (Ivanov and Avasilcăia 2013, p. 1).

Performance measures can be likened to benchmarks used in determining the outcomes of policy or program goals. Performance measures can be both quantifiable and qualitative goals depending on the objectives and targets that so desired. Besides, performance measures are proportional to the organizational goals and the mission (Kelly 2002). Performance measures are essential in governmental reforms agenda globally and are influenced by legislators and citizens for higher accountability, responsiveness, and quality service delivery.

There are various types of performance measures in the public sector, for instance, traditional workload measures, accountability measures, and service quality improvement measures (Yang and Hsieh 2007). Many public institutions measure performance through simple workload measures or output measures. For example, simple measures are recorded as to how many services are produced, the number of "applications processed," "letters written," meters read, arrests made, etc. These measures are the most basic and easier to count and report on (Ammons 2002). But such measures are too shallow in determining complex situations. Consequently, governments are beginning to use results-based measures for the effective allocation of resources through budgeting.

Functions of Performance Measurement

Performance measures have two aims. First, it supports accountable measures that relate to performance reporting. Because stakeholders expect that public managers would be accountable for their actions and inactions in the use of public resources in the discharge of their duties. However, a performance measurement that is directed toward performance reporting or accountability is less likely to be effective. This is because measures that are directed at appealing to elected officials, citizens, and the media are likely to produce little feedback for future performance and managerial decision-making (Behn 2003, p. 308).

Second, it is oriented toward performance improvement and the economic use of resources (Ammons 2002). Mostly performance measurements are geared toward the economic use of limited resources for higher returns (Ammons and Rivenbark 2008). Ammons and Rivenbark note that there are higher-order measures, which measure accurately the relationship between "production outputs and the resources to produce the outputs while effectiveness measures the outcomes of the resource usage" (p. 308). In performance measurement, the 3Es must be highlighted, Efficiency, Effectiveness, and Economy, in the use of public resources (Curtright et al. 2000). Despite the superior quality of efficiency measures, it is difficult to translate how a measure relates outputs to resources with precision, but the process of establishing efficiency measures demands "accurate measurement of outputs and inputs" (Ammons and Rivenbark 2008, p. 309).

Austerity: A Response to Past Poor-Planned Spending

According to Pattaro (2018), austerity originated during World War II in Great Britain to mean a "policy on deficit-cutting which lowers public spending, higher taxes, or both" (p. 459). Austerity is also viewed as fiscal consolidation measures adopted during economic recessions. Because austerity requires severe budget cuts during a crisis, it involves priority setting to ensure that the limited public resources are targeted at the most important policy objectives. For example, during the 1997 Asian financial crisis and the 2009 Tom Yam crisis in Thailand, the governments in Asia cut their expenditures to very low levels to contain the crisis to redirect public funds to employment generation and manufacturing industries (Chompukum 2011; Koike 2013). The 2008 global financial crunch saw a fiscal consolidation across Europe and the United States where governments cut total public expenditure by reducing the size of the public sector.

Although fiscal austerity is seen as a good measure in public budgeting, it also indicates the fiscal irresponsibility by public agencies in allocating resources to areas that need funding most. It can be argued that austerity becomes a necessary measure in budget processes because of the indiscipline of government and the increasing debt burden. For instance, in Ghana, the government has consistently pursued policies that lead to budget deficits, yet there is no fiscal will to cut down the size of government to reduce public expenditure to allow areas of the budget such as the health and education sectors to see more investment. In tune with this lack of fiscal discipline, the government may be forced during a financial crisis to cut spending as a measure to redirect funding to priority areas in the annual budget.

Also, most governments in developing countries do not have spending plan as it occurs in the West; therefore, their debt-to-gross domestic product (GDP) ratio keeps rising without any investments to show for it. Consequently, it is expected that many countries both developed and developing may face post-COVID-19 financial crises due to the current fiscal measures being adopted to tackle the pandemic. The result will see extreme austere measures such as increasing government taxation, job cuts, and downsizing in both the public and private sectors. Additionally, the post-COVID-19 crisis will further force governments to put in place strict performance evaluation systems to ensure public agencies channel resources to priority areas. This will further amplify the reduction of central government transfers to local governments to redirect funding to aspects of the economy that need urgent restructuring.

Performance Information Use Under Austerity

Ortiz and Cummins (2019, p. 8) note that austerity and the resulting agenda that minimizes public policies have become a "new normal," inflicted on 75% of the world population. Austerity measures were introduced as a result of poor and bad fiscal choices. Bjørnholt et al. (2016, p. 2) observe that no single theory supports performance information use. It could be used for different reasons and in different circumstances (Cepiku et al. 2017, p. 1). A central component of the effort to transform public management involved using strategic planning and performance measures for budgeting decisions. It grew with the development of the New Public Management (NPM) (Hammerschmid et al. 2013, p. 1).

Performance information has also been adopted in critical times especially to draw budgets. This led to what is termed as Performance-Based Budgeting (PBB). The key elements shared by most Performance-Based Budgeting (PBB) reforms include budgeting based on output and outcome targets and financing executive agencies based on output targets. The budget is a central policy document of government, showing how it will prioritize and achieve its annual and multi-annual objectives. Apart from financing new and existing programs, the budget is the primary instrument for implementing fiscal policy and thereby influencing the economy as a whole.

Bjørnholt et al. (2016, p. 2) also opine that performance information use in a budgetary context can lead to more efficiency and effectiveness. The use of a PBB system is commonly associated with the following activities:

- Setting measurable objectives and performance indicators for government programs
- Presenting expected results alongside spending levels in budget documents
- Measurement and reporting of results during or after program execution
- Evaluation of results and use of this information for strategic planning and budgeting (Ibid, p. 3)

Using Outcome-Based Measures to Set Budget Priorities

Outcome-based measures consist of goals, standards, measures, and consequences (Hahn and Loprest 2011). First, goals are desired ends of a policy or a program, which are set at the national, state, and local levels. Each of these levels is given the authority to choose a range of possible priorities. These goals are stated based on the purpose, desired outcomes, indicators of performance, and the anticipated and unanticipated consequences of each goal. For example, employment goals could indicate measures such as earnings rate, job retention rate, job placements, and placement wages. These indicators will help to identify investment areas where resources should be channeled into job creation in a budget. However, the problem is that these measures are difficult to reach a consensus because the use of public funds generates controversies and interests. Besides consensus building, goals are difficult to measure in public institutions.

Also, goals will determine how funds must be distributed among the priorities chosen for particular goals. It is important to note that the degree of variation in goals is subject to the areas that are considered critical in the budget. In the case of fiscal austerity, goals that relate to health, education, and security might attract more funding than others might. The goals that are selected are based on broad consensus and the availability of data. The next phase after the agreement on goals for a priority area is the development of specific measures to reflect these goals using both operational and conceptual models (Hahn and Loprest 2011). For example, the availability of data is a primary operational concern.

The goals must be linked to specific measures for which accurate and comparable data are readily available at less cost. The quality and the timeliness of the data used to calculate the measures are necessary to generate feedback on the outcomes of the measures on each budget priority area. In this, national surveys, statistical data on the economy, and other sectors could support in this regard. One challenge is obtaining data that is clean from these sources because early studies indicate that data systems, for example, in the United States, felt short of the requirements for reliable data. According to (Hahn and Loprest 2011, p. 31):

> These experiences have found that data for some measures cannot be collected at all, while others can only be measured poorly. Moreover, the cost of developing or improving data collection systems can be substantial. While states are collecting a range of information about… that required under federal reporting rules, they do not all collect the same data elements. Even when the same general information is collected, there is no consistency in how it is measured across states

Second, outcome-based measures involve the actual measures relevant to the goals and the desired outcomes of policy. Besides, how public officers will understand the metrics and generate reports that are valid to measure the outcomes is another concern. The standards to be expected in the performance of the goals are realigned with the objectives and mission of the budget. It is imperative to link the setting of performance standards to the resources allocated in the budget to ensure that the standards are not low or high to affect the outcomes on the priority areas of the budget estimates. While designing outcome standards, it is important to set a baseline comparison point in the performance data from the previous budget process to determine the consequences of each standard under the desired goals. Sometimes, national averages could be used to set standards in budgeting formulation while controlling for the differences in economic and demographic factors.

Third, outcome-based measures include a set of objectives designed to achieve outcomes by investing financial resources in each activity of the budget. Government agencies and ministries can adopt a tactical mechanism to operationalize public policies in the formulation of the missions, action plans, and performance indicators to ensure that these dimensions are built into the budget priorities (Lande 2018).

Another important dimension of using outcome-based measures in budgeting is the existence of a strong managerial strategy. With good organizational culture, public agencies could use the strategic choice model on what strategic plan to use in achieving the desired outcomes. This is because budgeting involves the expense of monetary resources to achieve the objectives of a given policy or program which demands a strong presence of managerial skills. In determining which objectives will become the forgone opportunity under austere fiscal crisis, management needs to be creative to innovate. Also, an effective managerial foresight will ensure that strategic objectives are differentiated from operational objectives in resource allocation.

Similarly, outcome-based measures in budgeting allow for flexibility. This is important as captured by Lande (2018) that usually parliament votes on the distribution of resources based on major programs; however, some flexibility exist for public managers to reallocate resources "between actions within the same program and reallocation within an action, between the different expenditures" (p. 424). Although there is flexibility in the reallocation of funds within a program that has been approved by parliament, for example, in terms of acquiring human resources for program implementation, the cost of hiring such employees is subject to the estimates of the next fiscal year's allocation. In Ghana, for example, hiring of staff for a particular ministry or agency requires parliamentary approval through the Ministry of Finance. However, approvals are given to agencies or ministries to hire, subject to the Ministry of Finance granting a financial clearance before the next budget presentation to parliament. In line with this, reallocation of resources within a program or action is flexible only to the extent that it excludes certain kinds of expenditure. Ministries and agencies cannot exceed their quota without parliament's mid-year budget review session.

Generally, outcome-based measures are only suitable under a normal fiscal year; however, under austerity, it will be difficult to use these measures under high information limitations. For example, with the current COVID-19 pandemic, approval of funding by parliament is limited because the crisis makes it difficult to scrutinize data brought before the House for deliberations. For example, recruitment of emergency staff to support frontline health workers and allocation of funds for materials and medical supplies are done concurrently without outcome-based budgeting. To some extent, outcome-based budgets only serve as a qualitative source of information for parliamentarians than financial allocation (Lande 2018, p. 425).

Challenges of Using Outcome-Based Measures in Government Institutions

Outcome-based performance measures may be better tools for decision-making and efficient use of public resources during austere periods which demand high fiscal discipline. However, there are several challenges, which government agencies may run into in their effort to set budget priorities. In most cases, outcome-based measures are poorly designed; this is particularly so because many of the measures are mainly produced for performance reporting that is based on accounting for outputs used rather than results. Thereby, neglecting "higher-order measures which can capture complex outcomes rather than only the 'raw count of workload or outputs' that are produced" (Ammons 2002, p. 346).

Besides, Mcbride (2008) points out that measuring budget performance in public institutions could be difficult, but at the same time, public organizations' performance measures can be directed at creating a framework of the elements that are integral to their core mandate during budget preparation. He proposes that for public institutions performance measures to be evaluated, the measures must be based on transparency, citizen/customer satisfaction, meritocracy, organizational climate, efficiency, information technology, strategic management issues, leadership, accountability, and integrity and these must be published on scorecards and league tables for stakeholders to assess the performance of public institutions.

Outcome-based measures are a challenging task for most organizations when it comes to what to measure, how to measure, whom to measure, and why to measure (Ammons and Rivenbark 2008; Behn 2003; Grizzle 2002). Earlier performance measurement systems appeared to have been characterized by problems of evaluation and bias on the part of supervisors and subordinates because of a lack of objective performance data. The availability of performance information for reporting outcomes is mostly nonexistent in some transitional and emerging economies. And even where performance data exist, its quality concerns about the effectiveness of program implementation (Hahn and Loprest 2011).

There are unintended consequences associated with performance measures because public managers are not using performance information for decision-making (Kroll and Vogel 2013). Grizzle (2002) notes that efficiency measures must lead to greater efficiency, and outcomes measures must lead to better outcomes, but this has eluded public organizations many times. In many government organizations, public managers are nonreactive or indifferent toward performance targeting. For example, efficiency or outcome measures may be subjected to manipulations by public administrators through the division of tasks to other lower-level employees to reduce cost. However, by decentralizing programs, it may lead to inefficiency and undesirable outcomes on the program goals. Therefore, designing outcome-based measures that mitigate the unintended consequences is central to achieving the desired outcomes on budget priorities.

Conclusion

From the discussions, performance information is important in the development of outcome-based measures in setting budget priorities during fiscal austerities. However, the ability of the outcome-based measures to be accurate and precise is an important determinant of how well funding allocation will be given to each priority area. The budget indicators must measure what they are supposed to measure and whether they are linked to the goals and mission of the organization.

Cross-References

- ▶ Administration Discretion
- ▶ Budget Minimizing Bureaucrat
- ▶ Comparative Administrative Cultures
- ▶ Comparative Administrative Elites
- ▶ Comparative Administrative Systems

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