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Haider Shah² and Ali Malik

Abstract

Strategic performance measurement (SPM) is an important tool of New Public Management (NPM) which found great currency during the previous New Labour Government in the U.K. A discourse analysis of the official publications of Governments from Thatcher to Blair establishes the fact that all these governments had faith in the change management role of accounting, and important public sector reforms relied heavily upon accounting changes. However the new Coalition Government has scrapped the SPM tool of NPM and hence the question arises whether both SPM and NPM are now dead. This interview-based discourse suggests that SPM has left imprints at the operational level of management and the Government has shifted its focus to efficiency savings due to economic pressures. Since there is only a change of tools offered by NPM it can be concluded that NPM still remains relevant.

Key Words: *Public Sector Management, New Public Management, Strategic Performance Management, Balanced Scorecard*

1. Introduction

Reforming the public sector is one of the most popular public policy pronouncements of newly elected governments. Under the New Public Management (NPM) banner, successive governments in the U.K imported many private sector managerial practices into the public sector management in order to look modern and enterprising. Arguably, strategic performance measurement (SPM) is one of the most daring change-management tools used for enhancing accountability and performance in the public sector, as in the last few decades it found great currency in many developed countries. This paper is based on the premise that like many other management fads (Modell, 2009; Abrahamson, 1991, 1996) SPM gained popularity as an off-the-shelf prescription for turning around a perceived inefficient public sector. After examining available evidence it reaches the conclusion that though a stir was created for a few decades the SPM has now run out of steam. The paper makes a contribution to the literature on two accounts. First, it enriches the debate surrounding change management role of accounting based reforms by furnishing

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evidence of inefficacy of accounting reforms to engineer the desired changes. Second, it reviews and questions the claim at the other extreme where NPM is pronounced as dead (e.g. Dunleavy et. al, 2006). The paper is divided into five sections. Following this introduction the literature review section identifies some key themes of SPM, NPM and change management role of accounting reforms. The third section summarises the research design adopted for carrying out this research. In the fourth section the textual data collected from various sources is examined to help arrive at answers to the main research questions, and in the final section the findings of the research are presented along with recommendations for further research.

2. Literature Review

The role of accounting in the overall organisational performance management system has remained an area of interest for many management accounting scholars. As far back as 1970s the role of a professional accountant was claimed to be of paramount importance in the decision making process (Lewis, 1960) and the development of management accounting discipline promised a new era for significance of accounting information in a managerial setting (Roberts, 1989). In 1980s calls were made for newer paradigms of management accounting amid complaints of relevance lost (Johnson and Kaplan, 1987). Responding to the calls new frameworks e.g. Results and Determinants (RDF) by Fitzgerald et.al (1991) and Balanced Scorecard (BSC) by Kaplan and Norton (1992) proposed expansion of the notion of performance. In the private sector multi-dimensionalism characterised new performance management initiatives as the survey data from the United States and Europe shows between 20% and 35% of companies use multi-dimensional performance measurement systems (Ittner and Larker, 2003). The BSC, because of its simplicity and graphical presentation, gained popularity among professionals and academics alike and is therefore the most widely known multidimensional framework adopted by organisations in the quest for improved organisational performance (Fitzgerald, 2007). The BSC framework proposed that performance should be measured from four perspectives: the financial perspective, the customer perspective, the internal business processes perspective and the learning and

growth perspective with up to four measures for each perspective (Kaplan and Norton, 1992).

Around the same time when new holistic frameworks were being proposed and implanted in the private sector there started emerging signs of dissatisfaction with the traditional public administration. Consequently authors began calling for paradigmatic changes by reinventing government along entrepreneurial lines (Osborne and Gaebler, 1992). Interestingly the parallel movements for adoption of new performance frameworks in the public and private sectors eventually had a crossing point in the form of New Public Management (NPM) which Hood (1991,1995) articulated as a set of seven doctrines. The overarching aim of NPM is “to replace the presumed inefficiency of hierarchical bureaucracy with the presumed efficiency of markets” (Power, 1997: p 43). Just as accounting received primacy in the strategic performance measurement movement in the private sector the NPM also accorded importance to the role of accounting as a change management device. No wonder use of performance measurement was identified as the sixth doctrine of the NPM framework (Hood, 1991). The off shoot of NPM ‘new public financial management’ (NPFM) has also received attention in the literature (e.g. see Christensen and Yoshimi, 2001) and is defined as:

“development of a performance measurement approach, including techniques such as financial and non-financial performance indicators, league tables, citizen’s charters and program evaluations” (Olson et al. 1998, p 18).

Historically public sector performance had remained focused upon compliance with rules and ensuring economy of inputs. As a result of new influences emanating from both private and public sector discourse, the preoccupation with economy made way for bigger concerns culminating in the so called 3Es model which gradually became the most cited performance measurement and reporting framework in both official and academic publications (Bandy, 2010: p 258). In this holistic framework the three Es stand for Economy, Efficiency and Effectiveness. The framework seems to have taken its inspiration from the private sector’s renewed emphasis upon a clearer linkage of performance measurement with the strategic objectives and final outcomes. The advocates of new performance measurement system in the public sector, therefore, also began proposing a shift towards end results or outcomes from

the traditional financial measures of economy and efficiency. For instance Kloot and Martin (2000) complained that local government performance measurement in Victoria paid much less attention to the determinants of long-term, sustained organizational improvement and proposed a BSC kind of strategic performance measurement. Similarly the importance of performance measurement was also recognised by a special report of National Audit Office (NAO) prepared in association with *accenture* proposing a framework of a good public administration on the basis of three dimensions of *Values, Outcomes* and *Enablers*. Performance management culture is listed as the first out of four enablers in the report and the U.K is found to have a robust targets driven system (NAO, 2008).

In terms of the 3E model we can say that in the traditional public administration model the focus used to be on the first 2 Es (Economy and Efficiency) but under NPM the emphasis shifted to the 3rd E i.e. *effectiveness* and hence performance was redefined as achieving success in terms of desired outcomes with the given inputs (Modell and Wiesel, 2009; Van Peursem et al., 1995). The public sector organisations under coercive and mimetic pressures (DiMaggio and Powell, 1983) began experimenting with various private sector methods. Martin (1998) reviews the influence of private sector consultants in promoting managerial tools in the public sector of U.K and Canada and concludes:

“Through their participation in these institution-building processes, they established networks of expertise with the state and acquired the experience of work in government. Over the years, this created opportunities for consultants to make their voices heard in the inner circles of decision-making and made possible the exercise of influence that they are now said to have on policy”.
(p 132)

The literature on management fads (e.g. Clark, 2001, 2004; Giroux, 2006) also suggests that the adoption of management fads and fashions is mostly supply driven (Ax and Bjørnenak, 2007). More recently, however, the view has been challenged by Modell (2009) as he contends that his research findings did not support the notion that managers adopt packaged solutions as unreflective actors. He argues that failed implementation of such managerial methods does not amount to organisational “rejection” of these innovations as they continue to have a lingering influence on the “new” performance management system evolving in the organisation.

In the academic literature there is a very scant coverage of the nature of competing accountabilities in the public sector and its impact upon BSC kind of performance management system. Brignall and Modell (2000) proposed an institutional theory informed framework of various stakeholders exerting pressures on performance measurement system of a public sector organisation. Modell (2004) equates aspirations behind various initiatives as organisational myths and had predicted that SPM such as the BSC would gradually replace the myth that public service provision could be improved by heavy reliance on financial control. This paper investigates the rise and fall of these fads or myths as the area has since then been under researched. Drawing insights from the literature on NPM-inspired SPM changes, the paper has tried to answer two interrelated questions: (1) whether SPM innovations in the U.K proved successful, and (2) at an analytical level, what possible reason can be cited if such innovations did not succeed? The paper therefore makes a contribution by furnishing fresh evidence for the debate on the change management role of accounting reforms and by linking failure with lack of attention given to the nature of accountability relationships in the case of public sector.

3. Research Methodology

The two questions framed in the earlier section guided the course of this research. Phillips and Hardy (2002: 19) contend that in a discourse analysis text and context are important but researchers have to make choices about the data they select as no researcher can study everything. Two kinds of discourse were selected for this research. One, the official discourse regarding major reform initiatives of successive governments from Margaret Thatcher to the present Coalition government was examined. For this purpose the main white papers, policy speeches of main leaders of each government, and House of Commons select committees reports were relied upon to capture official discourse. The focus of the analysis was restricted to knowing the importance of SPM in the official discourse of successive governments. Second, twenty middle level managers of public services delivery organisations were interviewed in 2010. The purpose of the interviews was to probe operational level managers' perceptions about the changing nature of emphasis in the overall performance management in the public sector. The interviews were of about one

hour each and comprised a few open ended questions while some questions were structured and needed their replies on a graded scale. The data generated by these interviews was then codified for common themes and was used to answer the two research questions.

4. Analysis

Reforming public sector has often remained one of the most favourite public policy announcements of successive governments in the U.K. Not surprisingly the foreword to the present coalition government's major policy white paper *Open Public Services* begins with the following statement from the Prime Minister David Cameron

“There is an overwhelming imperative – an urgent moral purpose – which drives our desire to reform public services. We want to make opportunity more equal”. (HM Government, 2011: p 4)

Similarly Tony Blair in his foreword to the main policy paper of his new Labour government “*Modernising Government*” sets out his reform agenda by declaring:

“Modernising Government is a significant step forward in what is a long-term programme of reform. It puts in place a number of important initiatives, and sets out an agenda for the future” (Cm 4310, p 4).

Prior to the Labour Government John Major had also set himself the task of reforming public sector as one of the two most important public policy concerns along with political reforms

“When I became Prime Minister I was determined to correct two problems right across government. Both had long dismayed and angered me, and needed the unique influence of Number 10 to put right” (Major, 1999: p 135)

The discontent with the public sector has a history of more than five decades as Prime Minister Harold Wilson appointed the Fulton Committee in 1966 which in its report found that the civil service was inadequate for the efficient discharge of its duties and prospective responsibilities of government (Cm 3638, 1968).

The interest of this research was to examine the importance given to the role of management accounting changes in the overall reform agenda of successive governments. In the previous Conservative governments accounting information did

receive attention from the reform managers. *Next Steps* was one of the major reform initiatives of Margaret Thatcher's government under which agencies were created to improve efficiency in public service delivery (Carter and Greer, 1993). The agencies were required to submit their performance report with the help of a large number of performance indicators that covered various areas of working. *Citizen's charter* programme was the flagship reform initiative of John Major's government (House of Commons, 2008). Performance measures and reporting became an integral part of this change management move as is evident from the following excerpt:

"Among all the Charter's innovations, the setting publicly of standards of service and reporting on results, together with the publication of comparative league tables, has had the most far-reaching effects" (Major, 20)

Even though in all these reform measures accounting information was used as a reform measure it was in the New Labour government in 1998 that the use of accounting in the NPM styled SPM found a primal position. In the private sector BSC promoted use of accounting as an SPM system as BSC stressed the need for deriving performance measures from strategic objectives and proposed four dimensions (Kaplan and Norton, 1992). Later in an adapted version Kaplan (2001) proposed a BSC for not-for-profit organisations where organizational objectives perspective was given priority over financial perspective. The BSC thinking was embraced by the Blair Government and was translated into Public Service Agreement (PSA) based performance management system (Dawson and Dargie 2001, p37). This is also clearly evident from the foreword of Tony Blair in the publication that launched the PSA programme.

'People rightly expect modern services that work well, meet real needs, and use public money fairly and efficiently. That is why PSAs set out each department's aims and objectives and then show how much progress we expect to make and over what timescale, through concrete targets' (Cm 4181, 1998; page not numbered)

Designed in accordance with the basic principles of multi-dimensional BSC, the PSAs therefore required all public sector organisations to have an organizational aim which should then inform its objectives. The organisational objectives in turn were required to be translated into quantifiable performance indicators and specific targets. Not only public service delivery organisations but even a law enforcing and

tax collecting organization like HM Customs and Excise was required to have a customer's perspective with taxpayers' satisfaction as a performance indicator with a specific target (Shah, 2010). The official discourse during New Labour era was therefore heavily dominated by multi-dimensional SPM. In terms of 3E model it can be argued that in the Thatcher era the emphasis of performance measurement was on economy/efficiency measures. In Major's era the importance of customer perspective was introduced via Citizen Charter initiative. However it was in New Labour era that a BSC styled SPM system was fully implemented and used as an engine of change. The emphasis was therefore equally spread across all three Es of the 3E model.

As mentioned earlier the new Coalition government also declared its intention of reforming public sector. However it had come to power with the promise of rescuing a faltering economy by reducing out of control public debt. If the official discourse of the Coalition government as reflected in the official publications is examined it is not difficult to notice that performance measurement has lost its former glory. While in the New Labour's white paper performance measurement appeared even in the foreword of the Prime Minister, in the Coalition government's white paper performance measurement is not cited even once. In fact it is only mentioned once disapprovingly:

"One aspect of encouraging innovation and performance in the public sector is to back those staff already working in it to make a difference. But if public sector staff are inundated by targets and paperwork they are unable to exercise their professional judgement or to develop new solutions to existing problems" (HM Government, p 41, emphasis added)

It can be argued that even during the New Labour government period there were signs of fatigue and disenchantment with the targets driven performance measurement system. For instance, a publication of the Public Administration Select Committee of the House of Commons was clearly unhappy with the top-down system and recommended:

"We recommend that the Government should produce a white paper with proposals for decentralisation of performance measurement in the main public services, aimed at improving the process by increasing local involvement in target setting" (House of Commons, 2003)

Referring to similar discontents the Coalition government's white paper formally announces the end of BSC styled multi-dimensional SPM and the decision is flagged as a key measure aimed at deregulation of the public sector.

"scrapping Public Service Agreements – we have ended the regime of top-down process targets that got in the way of professional judgement" (HM Government, p 42).

Pushing the SPM led performance enhancement regime into the cold storage the Coalition government has fixed its attention on bridging the gap between public finances and expenditure. Abandoning the top-down SPM approach it has gone for a deregulated option labelled as 'Big Society' which promises more local level service delivery through charity and other voluntary organisations (ibid). Whether this initiative is a sensible reform measure and would deliver the promised results is outside the scope of this paper.

As a part of this research twenty public sector officers were also interviewed to gather their perceptions on performance measurement in their organisations. The overall conclusion drawn from their replies was that there was a shift in emphasis on efficiency savings. For instance one manager noted with some concern the potential detrimental consequence of this shift:

"As the public sector tries to catch up with the private sector through increasing its productivity there is increased pressure on its staff to do more with less. This puts public services in danger of destroying the public service ethos and the good will of its employees to gain increasingly high targets" (M2)

Another manager also referred to the fixation on efficiency savings as the new performance measurement regime:

"Given the current economic climate, the need for public sector efficiencies is even greater than it has been over the past decade. The Government has identified £81b cuts to public spending over the next 4 years in order to reduce the UK's budget deficit". (M4)

A manager working in a local council shared the tension between competing accountabilities due to the efficiency savings demands placed on the council.

".....the Council will receive a funding cut of approximately 27% over the next 4 years. The Council anticipates that it will need to find £29.5m of savings for 2011/12 and a cumulative total of over £138m over the next four years to cover both the loss of government funding and increasing costs and pressures in some services. The imperative of achieving financial savings comes at a time of increasing demand for adult social care services and higher expectations of public services by the public. This apparent conflict stresses the importance of developing a

clear strategic approach to address the competing accountabilities of public sector financial governance and meeting the expectations of those who need the support of public services. Doing nothing is not an option". (M12)

A healthcare manager was also candid in sharing her concerns as efficiency savings performance measure takes the centre stage.

"This has negative impact in my organisation as the number of service users have reduced recently compared to the number we have had in the past and also put the service users who are losing their funding under stress. For this reason, my organisation tried to work within the scope of available fund for service user through cost cutting..... This cost cutting no doubt has a significant effect on the staff performance as staffs are made to work with fewer numbers of staff with the result of putting the staff under pressure and stress at work leading to many staffs reporting sick due to tiredness" (M16)

A manager working with nurses referred to the danger of ignoring importance of processes when too much emphasis is laid upon final outcomes and efficiency gains. She was of the view that competing accountabilities create a stressful situation for the Lead Nurse:

".. as she sometimes perceives it as a lack of interest by the organisation in the overall welfare of patients, and feels that the organisation is not interested in acknowledging processes;(focusing on) just whether the final outcomes have been achieved and therefore improved efficiency. There is also the tension that resources released by an improvement in efficiency could be taken elsewhere in the organisation rather than used within the specialist nurse service." (M7)

Another manager working in the NHS also referred to the challenges in the face of new demands of efficiency savings.

"the NHS is expected to make £20 billion efficiency savings and has also been ordered to find £1billion a year to help social care services that overlap the NHS. Financial pressures are already being felt at the Trust as the Trust implements (project name), a project to redesign our services in order to meet the required efficiency savings the Trust has to make over the next 4 years. The reduced budget is likely to create more competing accountabilities as targets will still have to be met despite the efficiency savings"(M20)

The managers were also asked a close ended question as to whether the focus on efficiency savings will compete with customer focus ideal of service delivery. Some managers thought that it was possible to gain savings without adverse effect on service delivery. However many were very perturbed over the situation of competing accountabilities that they were working in. The interviewees were generally appreciative of the SPM innovations as they thought that the new performance measures forced them to think in terms of organizational objectives.

5. Conclusions

This research was guided by two interrelated questions. The fact that the new Coalition Government announced scrapping of PSA-based performance management should appear as evidence of failure of SPM innovations which were steadfastly implemented by the previous Government for one full decade. Does this automatically lead us to the conclusion that the NPM-inspired SPM tools have been found malfunctioning and hence thrown out of the public sector? There are some analysts who had long been questioning the adequacy of NPM inspired reforms in the public sector. Some have even declared NPM dead a long time ago as a result of evolving digital governance model (Dunleavy et. al, 2006). However it is unfair to jump to this conclusion as NPM comprised a set of doctrines where efficient use of funds is also one of the doctrines (Hood, 1991). The explicit relegation of SPM from its erstwhile primal position establishes the fact that the priorities of the government have changed with the change of the political setup. Besides differences in political ideologies, however, one possible explanation for the strategic shift can be seen in the backdrop of macroeconomic situation. When the new Labour government was in power the economy was in the boom stage. The Coalition government came to power when the British economy was hard hit by a prolonged recession and the macroeconomic stability emerged as the most important policy concern for the government. In terms of 3E model the concern shifted back to the first two Es i.e. efficiency savings in the public sector so that the deficit is minimized. The third E i.e. effectiveness is the basis of outcome-based multi-dimensional SPM and arguably has lost its importance in the new scheme of things where short term macroeconomic issues have an overriding importance.

The interviewees also did not dismiss the SPM as useless. Many of them were of the view that with some adaptation and adjustments the BSC based SPM system could prove useful for their organisations. The following comment is representative of the general perception about usefulness of BSC styled performance measurement system

“Since the merger of our organisation from three separate ambulance Trusts anecdotal evidence from discussions with other middle managers and staff suggests that they feel that the Trust currently lacks a well-articulated vision and strategy and its focus seems to be on performance measures that don’t work together in a co-ordinated way. The introduction of the BSC will hopefully assist with refocusing the senior managers and assist with communicating our vision to the staff and focusing them on achieving it, all of which are benefits outlined by the BSC” (M10)

The managers, while sharing the concern of the Coalition Government regarding debt control, were less enthusiastic about the new reform initiative i.e. *Big Society*. For instance one manager commented:

“As the government encourages us to embrace the “big society parts of the public services struggle to understand what is meant by this”. (M15)

The overall evidence therefore lends support to the view expressed by Modell (2009) that despite failure of NPM inspired innovations the managers continue utilising the experience gained from implementation of such systems. We are of the view that the evidence instead of proving failure of NPM signifies shift of emphasis from one reform tool to another one ; both of which were earlier identified under the broad label of NPM. The issue of assumption of causality in the BSC has been criticised by Norreklit (2000) arguing that logical causation has been confused with empirical causation by the developers of BSC. We believe that even the assumption of logical causality is problematic when BSC is used in the public sector. The basis of our claim is that in the private sector there is a clear primal position of financial perspective measured by profitability indicators. Like rivers the other three perspectives fall into the sea of financial perspective. So at a logical level there is a clear relationship of linearity between determinants and result perspectives of BSC.. In the case of public sector, in a multidimensional SPM, the financial performance perspective, measured by surplus and deficit, does not have similar kind of logical linear relationship with other perspectives as the stakeholders are distinct and independent (Brignall and Modell, 2000). Good performance on customer’s perspective results in enhanced costs which in turn gets translated as a negative performance on financial perspective because the deficit figure goes up or surplus comes down. A manager also referred to this lack of linearity in performance perspectives:

“...managers at the council need to clearly understand the knock on effects each objective will have on others. Some of the effects will be beneficial to many of the other objectives however some may be detrimental” (M8)

When the New Labour Government enforced the BSC styled PSA framework the economy was booming and hence the Government could give equal importance to both financial and non-financial perspectives of PSAs. The Coalition Government, on the other hand, assumed the office with the stated aim of reducing the spiralling budget deficit.

'The scale of Britain's deficit has necessitated some tough choices about how the government allocates spending in the Spending Review 2010' (H.M. Treasury, 2011).

In terms of BSC thinking it can be argued that the present Government has focused on the financial perspective as a matter of emergency and hence efficiency gains and savings related targets have eclipsed the importance of other non-financial performance measures which have now been left to local level management. In terms of 3Es model the attention is now on Economy and Efficiency at the strategic level while the third E of effectiveness in terms of outcomes has been left at the discretion of local level service providers and commissioners. Moreover the new Government has shifted its focus to another tool of NPM i.e. commissioning and outsourcing of functions. The Big Society reform initiative therefore signifies change of emphasis from one tool of NPM to another. So instead of declaring NPM dead, a more realistic assessment is that *NPM is dead, long live NPM*.

The research has made a contribution to the literature on NPM by providing evidence from official discourse of successive governments in the last four decades and interviews based discourse of public sector managers. The paper has helped in establishing that though SPM as a tool of change management has failed, it still has left its imprints at the operational level managers. It has also helped us understand the importance of the economic environment in which governments work resulting in shifting of emphasis given to competing perspectives in a BSC style SPM in the public sector. Further research in this area can test the explanatory hypothesis proposed in this paper by carrying out a statistical test on a representative sample of OECD countries. The research can correlate the emphasis given to the financial perspective by a government to the business cycle of the economy and see if the relationship is strong enough. Case studies of other countries would also be useful for further understanding of relationship of political economy with the choice of SPM system in the public sector.

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