Improving the quality of governance in Poland through performance based budgeting

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Abstract

The paper asks whether performance based budgeting (PBB) can serve as a tool for implementing the rules of good governance in Polish state administration. The authors put emphasis on analyzing de facto mechanisms of PBB implementation rather than focusing only on de jure ones. In other words, they use sociological and politological approaches combined with some insights from recent studies on good governance. Therefore, instead of only studying the legal basis for PBB, they interviewed many key actors responsible for PBB implementation in-depth and sent web based questionnaires to civil servants in the Polish central government. The research was done not only in Poland but also in the Netherlands, since the authors claim that many lessons from the process of PBB utilization in that country can be used in Poland.

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