

### Abstract

**Purpose** – Fiscal sustainability is high on the global political agenda. Yet, implementing the needed performance-orientation throughout public-sector organizations remains problematic. Such implementation seems to run counter to deep-seated social structures. In this paper the aim is to shed light via key change agents' views on these social structures at the management level during the implementation of a performance-based budgeting scheme. **Design/m**

### **ethodology/approach**

– The authors analyzed documentary data and conducted in-depth, semi-structured interviews with key change agents operative within central government ministries in The Netherlands. The data were analyzed using a structurational approach to identify the enablers and barriers to performance-based budgeting implementation.

### **Findings**

– In total, 29 social enablers and barriers to performance-based budgeting implementation were derived. These were categorized into: Context, Autonomy, Traditional beliefs, Influence on results, and Top management support. Based on these categories five propositions were developed on how social structures enable and constrain performance-based budgeting implementation among public managers.

### **Research limitations/implications**

– The study was executed in one country in a specific period in time. Although the problems with performance-based budgeting exist over the globe, research is needed to study whether similar social structures enable and impede implementation.

### **Social implications**

– Policy makers and change agents aiming to improve fiscal sustainability by budgeting reform need to consider the found social structures. Where possible they could strengthen enablers and design specific comprehensive measures to tackle the barriers identified.

### **Originality/value**

– This paper provides insight and develops knowledge on the social structures that enable and constrain performance-based budgeting, which in turn improves fiscal sustainability.

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