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Strategic Performance Measurement And Management: Theory And Practice Of Public Sector Benchmarking

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Abstract
***Purpose**: Benchmarking is a common tool that has been applied as part of strategic performance measurement and management (SPMM) for several decades in the public sector. The concept has its origins in the private sector and was imported into the international government sector through implementation of administrative reforms such as New Public Management (NPM) since the last two decades of the 20th century. Literature has confirmed that the transplanting of modern multi-dimensional SPMM systems from the private sector has not been simple due the distinctive nature of the public sector thereby requiring "adoption and adaption". This paper tracks benchmarking as a tool for performance improvement and evaluation in the public sector and validates that despite the literature's obsession with need for customisation of hitherto private sectors management techniques and practices as a pre-condition for their success in the public sector context, there is ample proof that it is actually possible to successfully do so through knowledge exchange and "cross-pollination" of ideas between the two, (actually three) sectors of the global economy. This study enhances our existing literature on benchmarking as a tried and tested tool for public sector SPMM.*
***Design/Methodology/Approach:** This paper is a spin-off of a thorough systematic literature review (SLR), that was adopted as the research mode. It tracks the origin and evolution of benchmarking in public sector SPMM followed by a content and thematic analysis on global public sector benchmarking experiences and successful approaches to transplanting private sector practices from the private to the public sector.*
***Findings:** The study established that benchmarking was a private sector invention, which became popular in the public sector and was utilised in inter-organisational comparisons and later in global public sector comparisons. The systematic review also identified themes related to transplanting successful private sector approaches to the public sector which is critically important especially for public managers who are tasked with day-to-day implementation and must deal with daily practical realities of the unique and complex public sector environment. This study's findings support the positive impact of benchmarking on performance improvement and public policy and decision making in the public sector which for many decades has been inconclusive thereby validates and extends existing knowledge on public sector benchmarking and proposes value addition to future implementation.*
***Research Limitations:** Most empirical studies on benchmarking as an administrative reform tool have been conducted in Western jurisdictions which may limit the finding's general applicability to developing countries who are supposed to benefit from transfer of these benchmarking practices.*
***Practical Implications:** This paper is the destination of a four-paper series which starts with tracking evolution of SPMM, role of public sector performance measures, distinctive nature of the public sector and implications on public sector SPMM and finally how to successfully translate private sector approaches to the public sector.*
***Originality/value:** This paper adds a unique scholarly and practitioner angle to the theory and practice of benchmarking in the public sector. Contemporary practitioners went beyond the superficial debate on whether or not it is private sector approaches can be successfully transplanted to the public sector and addresses the critical aspects that are visibly missing from most public sector benchmarking literature.*
***Keywords**: Strategic, performance management, performance measurement, benchmarking*

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I. Introduction

This is the final in a four-paper series, that were a spin-off from a thorough systematic review on the conceptualisation and application of strategic performance measurement and management (SPMM) in the New Public Management. The study was conducted for the first of a three-paper dissertation for the Doctorate of Business Administration degree with PSB Paris School of Business which was successfully completed in 2020.

The first paper (Muravu, 2020) explored the chronology, evolution, and revolution of SPMM dating back to the 17th century in the private sector, early 18th century in the public sector and latter part of the 20th century in the more recent third sector organisations. The second paper (Muravu, 2021) investigated the derivation, application, and utilisation of key performance measures in the public sector and validated their indispensable role. The third paper (Muravu, 2023) thoroughly explored the distinctive nature of the public sector and its implications on key performance measures.

Collectively, the four papers provide a rare and cumulative assessment of four dimensions on the conceptualisation of SPMM ranging from the history of SPMM, indispensable role of performance measures in public sector SPMM, implications of commonalities and differences between private and public sectors and impact on the latter's SPMM and finally this paper explores how the successful private sector SPMM practices can be transplanted to the public sector through a comprehensive systematic literature review.

Benchmarking is a key management technique that has been implemented as part of SPMM in the public sector. This paper is crucially important as it attempts to contribute to the general theory and practice of benchmarking specifically how SPMM approaches which have been implemented in the private sector can be applied in the public sector with a view to promoting cross-pollination of ideas, mutually beneficial and transparent cross-sector knowledge exchange.

The following is the structure of the rest of this paper:

- Section 2 provides the conceptual review of benchmarking as one of the key and common tools for public sector SPMM.
- Section 3 provides a brief outline of the systematic literature review method adopted for this study.
- Section 4 presents a discussion of the research findings.
- Section 5 articulates the practical managerial implications/ recommendations, and
- Section 6 completes the study with conclusions, research limitations and suggested future research.

II. State of the Science

Strategic performance measurement and management is a widely researched subject with some scholars suggesting that the rapid uptick of research over the last four to five decades which has been dubbed the "performance measurement revolution" justifies it to be a distinct field of research (Muravu, 2020, 2021; Carneiro-da-Cunha, Hourneaux, & Corrêa, 2016; Neely, 1999, 2007; Pasch, 2012; Wanderley & Cullen, 2013).

Theoretical / conceptual considerations

Strategic performance measurement and management predominantly falls under agency theory, also commonly called principal-agent theory, which itself originated from the parallel and collaborative works of Barry Mitnick and Stephen Ross which were developed from 1972 to 1973. In a paper entitled, "Origin of the theory of agency: An account by one of the theory's originators", Barry Mitnick (2019) outlined how, separately but simultaneously, they explicitly proposed and commenced the creation of agency theory as an off shoot of institutional theory, specifically the theory of the firm. Ross (1973) studied agency considering the challenges of compensation contracting; thus, agency perceived as an incentives problem. Mitnick (1973) introduced the basis for present day institutional agency, which has evolved to deal with agency problems caused by the underlying deficiency of agency relationships. Ross and Mitnick's foundational work on agency theory stresses criticality of incorporating both streams - incentives and institutional structures - to fully understand agency. Agency theory has been further articulated by other authors (c.f. Kaplan, 1984; Muravu, 2020; 2021, 2023; Franco-Santos, Lucianetti & Bourne, 2012; Van Thiel & Leeuw, 2002; Clarke, 2004; Mallin, 2004; Waweru, 2010).

Other theories that have been advanced by some authors as underpinning strategic performance measurement and management in general include the motivation theories such as:

Stakeholder Theory: Is among top corporate governance theories that postulates that, since companies operate in society, they are accountable to multiple stakeholders and not just shareholders (Clarke, 2004; Muravu, 2023).

Performance Prism Theory: According to Adams and Andersen (2015), performance prism theory constitutes five "facets" and is applicable to the service delivery facet which is fundamentally performance. Considering that corporate governance aspects of any organisation impact service delivery to various stakeholders as per stakeholder theory, for the performance prism, both expectations of the organisation and stakeholders on the organisation become critical elements (Adams & Andersen, 2015; Muravu, 2023); and

Goal Setting Theory: Locke and Latham (1990) propounded goal-setting theory based on a thorough research incorporating around 400 studies into a theory of "goal setting and task performance" (Teo & Low, 2016). Goal setting is considered to underlie all major theories of work motivation (Vroom, 1964; Maslow, 1970; Herzberg,

2009; Bandura (1986) and is applied in most of today's workplace Human Resources performance management models and practices (DuBrin, 2012; Kian, Yusoff, & Rajah, 2014; Teo & Low, 2016; Muravu, 2023).

Literature definitions of performance management in the public sector

Some literature proffers three definitions of public sector or governmental strategic performance measurement management (SPMM) (Sun, 2009; Lin & Lee, 2011).

i) It is a control program comprising three phases: goal creation, performance assessment and gap rectification.

ii) It is a sequence of "revolutionary processes" involving a) political communication in advanced societies, b) selection of political administration by citizens, c) employment of SPMM systems, d) design and execution of performance measures by public managers.

iii) It is a leading function in governments' shift from conventional "top-down" SPMM approaches to a results-centric performance and customer- centric service mode of government.

The literature concludes thus:

"The above three definitions not only reaffirm the significance of performance management as the political tool of public organization innovation, but also highlight the self-organization, adaptive and evolution process of performance management in complex systems" (Lin & Lee, 2011, pp 92)

The evolution of public sector reforms

According to literature, global public sector performance evolution has occurred through successive public sector reforms in countries over time due to a combination of change drivers which include:

- resource constraints
- shifting perceptions on the state's role
- accelerated deregulation,
- decentralization,
- effect of technological advances or emerging performance management practices, tools and techniques,
- power devolution from the centre to service providers,
- greater client orientation, shared services or other collaboration and privatization.

Different countries have taken various reform routes due to differing change drivers and contexts but where some common policies such as "privatization" or "market friendly" policies featured more in significant public sector reforms in the UK, US and other Western countries since the 1980s. These include the New Public Management, The Washington Consensus and The Seoul Development Consensus for Shared Growth.

New Public Management (1980s to date)

New public management is one of the most widely written subjects since its introduction in Western jurisdictions and later other countries covering the last two decades of the 20th century to date. NPM, as it became known as, brought a more commercial and managerial approach to public service provision which included concepts such as privatization, competition and output budgeting, premised on the so-called seven fundamental NPM doctrines, which were hitherto unknown in the private sector (Singh & Slack, 2022; Lapuente & Van de Walle, 2020; Ross, 2011; Christensen & Yoshimi, 2003; Fryer & Antony, 2009; Hood, 1991, 1995; Ridwan, Harun, An, & Fahmid, 2013; Muravu, 2020, 2021, 2023; Northcott & Taulapapa, 2012; Ross, 2011; Alford & Grieve, 2017; Behn, 1995; Aucoin, 1990; Osbourne & Gaebler, 1992; Politt, 1993; 1995). NPM is particularly relevant for this paper because some literature has defined it as the "attempt to implement management ideas from business and private sector into the public services" (Lapuente & Van de Walle, 2020 p.463; Haynes, 2003, p. 9; Pollitt, 1993, p. 7) based on Dunleavy et al. (2006)'s three main NPM components of "incentivization, competition, and disaggregation" (Lapuente & Van de Walle, 2020).

The Washington Consensus (1980s – 2010)

Coined by economist John Williamson in 1989, the Washington Consensus (WC), adopted the 'prescription' approach where international funders such as the World Bank, the IMF and the US Treasury prescribed specific policies or reforms to various developing (Latin America) countries that were undergoing turbulent economic and debt crises during the early to mid-1980s. The consensus's drive was public sector reduction, subjecting it to open market competition, and encouraging trade and investment by deregulation following the fall of communism. The Washington consensus was overtaken by the Seoul Consensus (Ross, 2011; Irwin & Ward, 2021; Williamson,2004). The key WC policies included "maintaining fiscal discipline, reordering public spending priorities, reforming tax policy, allowing the market to determine interest rates, maintaining a competitive exchange rate, liberalizing trade, permitting inward foreign investment, privatizing state enterprises, deregulating barriers to entry and exit, and securing property rights" (Irwin & Ward, 2021).

The Seoul Development Consensus for Shared Growth (2010 onwards)

The Seoul Development Consensus for Shared Growth is a set of values and guidelines founded by the G20 nations, at the G20 Seoul Summit in 2010, to facilitate collaboration with developing countries to enhance economic development and the attainment of the United Nation's Millennium Development Goals following the 2007-08 global economic crisis. The Seoul Consensus (SC) empowered individual nations to employ approaches to economic development and public sector reform that best suited them, including allowing increased state role or intervention, if necessary. The SC shifted to and accepted need for more flexible reforms than the 'prescription' approach adopted by the Washington consensus. This was informed by the realisation that even successful practices of other countries, could only be instructive (informative), and not prescriptive (be transferred wholesale to different contexts) (Ross, 2011; 2010 G20 Seoul Summit, 2010).

Exemplars of public sector reform

New Zealand is oftentimes cited as an exemplar for public sector reform. The country suffered stagnant economic growth, high inflation, a budget deficit of almost 10% of GDP and a rising public debt at 60% of GDP in the early 1980s. After two decades of reform implementation, which involved a comprehensive and vigorous program of macroeconomic adjustment that involved redefining the state's role in the economy and social policy, the efficacy of the country's reforms became too apparent and attracted international attention especially just prior to the global financial crisis of the noughties. However, New Zealand's unique characteristics and context points to caution and that other countries should not employ a wholesale application of 'the New Zealand model'. New Zealand's experiences could provide "good general principles and can suggest specific elements relevant to countries looking to improve the quality, efficiency and cost effectiveness of their public service sectors" (Bale & Dale, 1998).

But what drove New Zealand's government reform success? Firstly, the government's approach was drastic, which gave confidence that no solution was "unthinkable". Secondly, they addressed a basic defect in public sector design: reliance on cash-based budgeting and reporting. They became the first country to shift to accruals-based accounting globally "and the additional accruals-based information improved planning, budgeting and performance management" (Ross, 2011; Bale & Dale, 1998; Scott, 1996).

Most so called developing and transitional countries joined the administrative reform bandwagon in the mid-1990s based on decentralisation and galvanised by bottom-up democratic pressures, disenchantment with centralised planning approaches and the push to increase the value for money of public spending or pursuit of fiscal consolidation. Some not so usual candidates whose experiences are worth learning from are Vietnam (UNDP, 2009) and Singapore (Quah, 2008) who both have small but highly commendable public sectors. Singapore is renowned for being the forerunner to China's public sector reforms based on the common root in their shared Asian values and state-directed capitalism. Around the turn of the century, the UN Economic Commission for Africa asserted that African countries needed to consider the South-East Asia emerging economies as a suitable model due to their "strong and efficient public service(s) with a developmental orientation which had contributed to sustained socioeconomic growth and development" (Ross, 2011; Bale & Dale, 1998; Scott, 1996).

Modern day public-sector reform initiatives and key players

Global institutions such as, the UN, World Bank, aid agencies and standard setting bodies such as IPSASB are some of the key contemporary players in public sector reform and some of their influence is premised on their financing role to third world countries. This gives them the leverage to impose demands that beneficiary countries demonstrate some level of good governance and accountability or make significant progress in implementing public sector reforms as conditions for providing aid. They can influence donor countries to set conditions as to who and under what conditions donation recipients get funds. The Public Expenditure and Financial Accountability Program (PEFA) is an example of a global performance management framework for both developed and developing countries, which is a multi-donor collaboration between the Bretton Woods institutions and many individual countries. The PEFA's framework analyses the level of a country's public expenditure and accountability; and proposes an action plan to develop capacity (Ross, 2011).

The concept of benchmarking

Before deep diving into the concept, we must first define benchmarking. It is a special form of strategic performance measurement and management which is not perfectly similar to other models that fit into common SPMM frameworks such as Balanced Scorecard and Results-Based Management. It is an SPMM system that was developed and pioneered in the private sector (Broekcling, 2010; Cowper & Samuels, 1997; Kouzmin, Loffler, Klages, & Korac-Kakabadse, 1999) and later diffused into and became widely used in the public sector.

Studies on the chronology, evolution, and revolution of SPMM have clarified how productivity improvement techniques evolved to contemporary ones while retaining core concepts of traditional scientific management techniques such as financial measures. Since around 1900s governments started exploring externally and conducted research as part of their own performance evaluation. The 1990s to noughties saw direct knowledge transfer of hitherto private sector practices to the government sector through the then latest techniques employed in countries such as Norway, Sweden and the US which saw emergence of a new paradigm in the noughties called relative performance evaluation (RPE) as part of the performance management evolution and revolution (Infuehr, 2022; Ratnayake, 2009; Muravu 2020a;2020; Dye, 1992).

Definition of benchmarking

The original definition of benchmarking from the creators of the concept was "the continuous process of measuring products, services, and practices against the toughest competitors or those companies recognized as industry leaders" (David T. Kearns, CEO, Xerox Corporation,1979). According to Neely (2002) benchmarking enables organisations to compare their performance against their competition, partners and organisations with similar operational processes and standards. Benchmarking has been defined as:

"The continuous process of measuring products, services and practices against the toughest competitors or those companies recognized as industry leaders, (that is) ... the search for industry best practices that will lead to superior performance." (Kouzmin et al., 1999; Camp, 1989, p. 10).

As a strategy, benchmarking is used for:
- objective performance measurement.
- identifying potential performance gaps or areas for improvement.
- adopting novel ideas into organisational processes leading to organizational management improvement or identifying and adopting other organisations' better processes to all extends possible resulting in superior performance, and
- evaluating improvement programmes against anticipated results.

The literature espouses and is unanimous on the following:
i) SPMM analysis leads to active organisational learning when it is conducted through comparisons with "better-in-class" organisations complimented with time and resource investments for effective improvements (Letts, Ryan & Grossman 1999).
ii) Actual benchmarking execution differs based on established contacts' network, level of reciprocal idea receptiveness and the disposition to try new ideas in a different context (Neely 2002).
iii) Benchmarking can be effectively implemented at all levels of operation (process/transaction to the operational performance of organisations with many staff) (Haily & Sorgenfrei, 2004; Cowper & Samuels, 1997; Broekcling, 2010; Kouzmin et al., 1999).
iv) Benchmarking is a major public-sector SPMM concept that can be viewed as a total quality management (TQM) tool whose final aim is performance improvement and enhanced accountability (Kouzmin et al., 1999).

The literature differentiates forms of benchmarking based on the organisation being compared, the object and targets to be improved as reflected in Table 1 below.

Table 1: Forms of Benchmarking

Parameter	Examples			
Object of benchmarking	Products	Methods	Processes	
Target of benchmarking	Costs	Quality	Customer satisfaction	Time
Refence of comparisons	Intra-departmental competition	Constituencies and clients	Same agency or sub-unit	Different agency or sub-unit

Source: Kouzmin et al. (1999); Horvath & Herter (1992)

According to Greiling (2007), the term benchmarking is a misnomer for inter-administrative comparison because of scarcity of real benchmarking i.e., learning from the best in class or across sectors in the business. Kouzmin et al., (1999) support this and argue that benchmarking has assumed a more restricted meaning in today's management lexicon since a benchmark in the strict sense refers to industry best-practice and is not necessarily any standard. Definitions aligned to this school of thought talk of desirable benchmarking targets such as "toughest competitors" or "recognized industry leaders" and "superior performance" (Camp, 1989, p.10). Thus, the definition of benchmarking has evolved to align with the modern-day reality.

To summarise, benchmarking goal is detecting competitive targets which illuminate the organization's deficits and to conjure up ways for performance improvement. This then shifts the cardinal purpose of benchmarking from determining how and to what extent others are better to how they are better performers in specific areas (Horvath & Herter, 1992). The scarcity of industry best practice for a given product, service, or process, due to high transaction costs, effectively reduces benchmarks to only relative or local "bests". Therefore, it may not be possible to achieve the ideal benchmarking definition. Consequently, "benchmarking is a continuous, systematic process of measuring products, services and practices against organizations regarded to be superior with the aim of rectifying any performance 'gaps' " (Kouzmin et al., 1999; Parrado & Loeffler, 2013). Hood's

(1991) basic tenets of NPM as articulated in the literature (Fryer & Antony, 2009; Christensen & Yoshimi, 2003) led us to conclude that benchmarking of private sector practices into public sector were not random but derived from NPM.

Origins and evolution of benchmarking

According to the literature, the concept of benchmarking was created in the private sector, specifically by Xerox Corporation in 1979, after facing serious quality and costs issues in a depressed price environment for their Canon copiers. Benchmarking was later adopted by many large US corporations such as Motorola, Ford, GTE, IBM, AT&T, Honeywell and Alcoa thereby becoming very popular management practice in the private sector in the 1980s (Broekcling, 2010; Cowper & Samuels, 1997; Kouzmin et al., 1999; Horvath & Herter, 1992; Parrado & Loeffler, 2013) Prior to that, the term 'benchmarking' was used for comparison of elevations in land surveys. Benchmarking is barely defined in contemporary management concordance because the benchmark is not necessarily a standard but the industry best-practice.

It is noteworthy that benchmarking was originally concerned with cost comparison in the private sector e.g., Xerox case (Tucker, Zivan, & Camp, 1987) but it evolved with the extension of product comparison to methods and processes analysis which made possible cross-sector comparison with other organisations methods and/or processes. Moreover, the shift to method and process comparison saw the emergence of new benchmarking targets like time, quality, and customer satisfaction (Kouzmin et al., 1999).

Benchmarking later evolved until it was adopted and widely applied by the public sector since the mid-1980s for local authorities and early 1990s for national agencies when the then UK conservative government wanted to ramp up public management closest to private enterprises. (Broeckling, 2010; Kouzim et al, 1999; Parrado & Loeffler, 2013; Muravu, 2020, 2021). At national level, some pilots were established to benchmark the performance of agencies against private sector organisations. In the 1990s, a considerable number of performance indicators and comparisons were established for local authorities like councils and police forces to collect data. The UK Audit Commission published these data in league tables without any attendant commentaries. The mere publication of information motivated local authorities' managers to compete leading to improved performance. Thus, UK benchmarking history had different milestones. Initially it targeted making national agencies like private sector businesses. It later imposed national standards to local authorities and has been used on more voluntary basis to spread good performance among PSOs in various sectors (Parrado & Loeffler (2013).

A systematic review of SPMM models employed in the public sector by Muravu (2020a) revealed that benchmarking has been extensively applied as a performance measurement and improvement tool within the public sector. It has been used widely to compare education, healthcare and local government performance in Western countries such as UK, US, OECD countries, Australia, New Zealand and other European countries. It is therefore no co-incidence that at least 20 out of the 115 (about 34%) public sector SPMM models studied in this research were either totally on benchmarking or involved some form or level of benchmarking. This implies that benchmarking has become recognised as one of the valuable tools that can result in increased value for money.

Further evolution of benchmarking saw the formal technique being abbreviated to align to the third sector's requirements through "solution-driven" benchmarking. The restated technique does not engage in inter-organizational process comparison but assists managers identify the existing *problems and* reference them to successful organizations to solve them by applying best practices (Broekcling, 2010; Kouzmin et al., 1999).

Types of benchmarking

The literature distinguishes between several diverse types of benchmarking (Table 2 below). Cowper and Samuels (1997) and Parrado & Loeffler (2013) highlighted that benchmarking is a set of techniques comprising three main aspects:

i) Standards benchmarking: setting an expected standard of performance which an effective organisation should achieve e.g., those specified by quality award schemes which involved completing self-assessment questionnaires against a checklist of questions provided by a central watchdog such as the European Excellence Model or the Malcolm Baldridge Award.

ii) Results benchmarking: comparison of performance of organisations providing similar services. In the public sector context, this technique gives the public the opportunity to judge if the public service provider makes effective use of its resources, in comparison to similar providers. Considering the lack of competition ordinarily found in the private sector, this provides the much-needed incentive for efficiency improvement.

iii) Process benchmarking: is a thorough review of processes for producing specific outputs in organisations, the core aim being understanding the causes of performance disparities and adopting best practice to plug the gaps.

Table 2: Types of benchmarking and purpose or focus

Type of benchmarking	Purpose or Focus	Citation
Indicator benchmarking	Focuses on performance measurement	Neely (2002)
Ideas benchmarking	Is concerned with performance improvement	Neely (2002)
Internal benchmarking	Comparison of similar operations within the same organisation	Haily & Sorgenfrei (2004)
Competitive benchmarking	Comparison with best practice of directly competing organisations.	Haily & Sorgenfrei (2004)
Functional benchmarking	Comparison of practices and methods with similar processes in the same function outside one's industry	Haily & Sorgenfrei (2004)
Generic process benchmarking	Comparison of organisation's work processes with organisations with innovative, exemplar processes	Neely (2002)
Inter-administrative comparison/ benchmarking	Is considered a tool for promoting competition in areas where ordinarily there is absence of competition	Greiling (2007)

Source: Adapted from Haily & Sorgenfrei (2004) and Neely (2002)

Dahlberg and Isaksson (1997) identified four "dimensions" which can facilitate further understanding of benchmarking experiences as either a process for *evaluation* or the *continuous improvement* of public activities and either a *result oriented* or *process-oriented approach*. Considering the subjectivity involved and importance of "classifying" each benchmarking initiative, it is possible that various benchmarking forms could be a hybrid of some or all four dimensions. The dimensions have represented a rough or general interpretation of the prevalent direction identified in some benchmarking cases in the literature.

According to Haily and Sorgenfrei (2004), benchmarking between similar organisations will most likely be of a competitive nature implying that it may be encumbered by commercial considerations. As a result, similar benchmarking partners are more inclined to pool indicators as opposed to sharing ideas. Benchmarking networks have been more common in the public sector which is less competitive. The concept of benchmarking has evolved from *internal benchmarking* to generic *process benchmarking* with time. Empirical research findings appear to reflect a benchmarking "maturity curve" as organisations shift away from simplex comparisons of readily measurable distinct activities in closed circles, to comparisons of more multifaceted processes with a broader range of collaborators. While indicator-led benchmarking could result in comparability challenges and data consistency, the popular adoption of comparative assessment appears to point to the fact that the approach may yield fast and tangible positive operational results (Haily & Sorgenfrei, 2004).

Key performance indicators in benchmarking

The identification, application and use of key performance indicators in benchmarking was clearly articulated in Muravu (2020a, 2021) and is worthy of brief mention here to highlight the criticality of KPIs in the benchmarking process and makes them mandatory reads.

Exemplars of use of benchmarking for performance improvement and evaluation

Significant examples of the use of benchmarking for performance improvement and evaluation using results oriented or process-oriented approaches in public sector SPMM include the following:

i) Standards, results and process benchmarking in the UK public sector: According to Cowper & Samuels (1997) the use of standards, results and process benchmarking in the UK central government incorporated the outlining of philosophies behind the adopted approaches, description of the adopted methodologies and highlighting attendant issues and problems based on extent of application of benchmarking results in decision making. These included:

- two examples of *Standards Benchmarking* (Next Steps Agencies and Citizen's Charter).
- one example of *Results Benchmarking in Local Government* namely education, health, local authorities under the auspices of Audit Commission, local authorities were mandated to report a set of indicators to the NAO for publication since the early 1990s.
- one *Process Benchmarking* (government human resource management) and Value for money studies.

For the 29 Next Steps Agencies activities' pilot measurement, assessment was done using a customized version of the British Quality Foundation (BQF), used for the British Quality Award and already had a wide range of normative standards for high performing organisations (Cowper & Samuels, 1997; Greiling (2007))

ii) Benchmarking in Sweden's public-sector reforms: The adoption of b**enchmarking in** Sweden's **p**ublic-sector reforms was implemented partly to arrest the increasing public sector fiscal challenges, tied to escalating burdens from the globalisation of many facets of social and economic life. Dahlberg & Isaksson (1997) identified the following four case studies:

a) *Financial Management Rating of Government Agencies* – This was fundamentally a *process-oriented benchmarking system* aimed at initiating and consolidating *continuous improvement* in financial management practices of 253 government agencies.

b) *International benchmarking of the Swedish Government Budget Process- This was* unequivocally *process oriented* and simultaneously *evaluative* as it offered an international perspective to a unique reform effort of Government's budgeting process.
c) *International Comparison of Public Support for Families in OECD-countries* – This aligned towards *results-oriented* benchmarking for purposes of comprehensively *evaluating* the objectives and results of existing programs and services that was *undertaken in eight OECD-countries*.
d) *Annual Benchmarking of Local Government Authorities- a*dopted a *results-oriented* approach which to promote and sustain continuous improvement in the work of 284 local Government authorities.

To conclude this section, the literature review has exposed how benchmarking has been widely adopted and used in the public sector, under the NPM banner, as a surrogate for direct and commercially driven SPMM methods, that are used in the private sector and achieved mixed results. The next section articulates the research methodology that has been adopted in this research.

III. Method

This paper aims to answer the following research question:

What can be learnt from both progressive literature and empirical studies about how to successfully transplant private sector practices into the public sector?

The systematic review explored the existing public sector theory in an attempt to draw lessons from and understanding of the literature on the adoption of benchmarking from the private sector to the public sector as a mode of strategic performance measurement and its development trajectory over time. The specific objective of the research is to establish what the literature says about successfully transplanting private sector approaches to the to the public sector considering the challenges associated with such approaches.

To respond and do justice to the research question, we conducted a thorough systematic literature review (SLR). SLR is a contemporary research protocol that originated in the medical science discipline in the early 1990s and has been adopted in management research at the turn of the 20th century. Since then it has been comprehensively articulated and widely adopted in the SPMM field (c.f. Denyer & Tranfield, 2006; Franco-Santos & Bourne, 2005; Franco-Santos, et al., 2007; Franco-Santos et al.,2012; Hall et al., 2012; Kareithi & Lund, 2012; Pfefferkorn, Bititci, & Jackson, 2017; Tranfield, Denyer, & Smart, 2003; Kitchenham & Charters, 2007; Carneiro-da-Cunha et al, 2016; Bourne et al., 2003; Neely, 1999; Wanderly & Cullen, 2013, Mimba et al., 2007; Mackie, 2008; Taticchi et al 2010, 2012; Bititci et. al., 2012; Denyer & Transfield, 2009; Macpherson & Jones, 2010; Armstrong, Cools, & Sadler-Smith, 2011; Podsakoff et al., 2005; Rashman, Withers, & Hartley, 2009; Muravu, 2020; 2020a; 2021; 2023) further articulate the systematic review protocol comprehensively and advances the rationale for adopting the SLR in this paper and how the systematic review was conducted hence it will not be an efficient use of space to repeat it here. Suffice it to say, a total of 122 published papers and unpublished documents were subjected to a single phase, double review process and the results were subjected to content and thematic review.

IV. Findings

This paper is the epilogue in a series that has reviewed the chronology, evolution and revolution of strategic performance measurement and management, evaluated the derivation, application, and use of performance measures in the public sector and assessed the commonalities and differences between the public and private sectors and how these impacts on public sector measures of performance. Specifically, it winds down this marathon research with a review of what the literature states about benchmarking successful private sector performance measurement approaches to the public sector with heavy reference to empirical studies conducted over nearly four decades.

The study aimed at establishing the theory and practice of benchmarking successful private sector approaches to the public sector. The results were classified under two broad categories as follows:

i. Empirical studies of public sector benchmarking and results achieved to date.
ii. Lessons learned for successful implementation of private sector approaches into the public sector.

Benchmarking successful private sector performance management approaches to the public sector

Before getting to the section on benchmarking private sector practices to the public sector, there is need for a brief discussion on comparing public sector performance of which the literature is awash with examples.

Comparing the performance of public sectors

There is no unanimous verdict thereby making use of comparative performance information across the public sectors such as local authorities, healthcare, or education institutions one of the most contentious issues in public sector performance measurement (Boyle, 2000). Arguments against included claims that agencies strongly hated league tables (Brown, 1998), and that public sector employees usually considered comparative indicators as a professional hazard to their freedom ad status. According to Boyle (2000), "There were dangers of the measurable driving out the unmeasurable", local or operational context for agencies making some comparisons "crude and meaningless". Different resource base status of agencies such as local authorities render rough comparisons pointless and ensuring consistent data collection across local authorities can be difficult.

Overall, cynicism on the use of comparative indicators, together with technical challenges in measurement of relative data could result in negative as opposed to positive impact (Boyle, 2000). According to Ross (2011), despite of the diversity of the public sectors, there is great potential for public sectors to learn from other public sectors through diffusion of best practices among different countries. Studies of public sector reforms undertaken in many countries since the 1990s showed intents to learn from earlier implementers, e.g. New Zealand reforms. However, public-sector reforms, like specific SPMM systems and tools, must consider local nuances. This is simply because of the variability in the scope and shape of public sectors globally. A country's public sector is determined by several factors including the following:

- economic performance
- political philosophy
- level of participation of external agencies, and
- the population's demand for public services and infrastructure.

There must therefore be an exhaustive contextual diagnosis of the pertinent issues, evaluation of various alternatives and design or customisation of a suitable SPMM system at the macro, organisational or task level. This provides a robust and innovative process than mere replication of solutions that may have worked elsewhere; and demands meritocracy with requisite creative problem solving and analytical skills for crafting long term solutions. Public sector resource scarcity, even in the Western world with apparent more disposable resources, as opposed to periphery countries where there are absolute resource constraints, is because of the existence of alternative spending opportunities such as minimization of public tax burden and/or public debt which would be preferable to current or future taxpayers and services users (Ross (2011) and the rise of more heterogenous societies which has caused environmental/resource problems to attract more public attention (Moriarty & Kennedy, 2002).

Benefits and downsides of benchmarking

Following are the benefits and downsides of benchmarking as contained in the literature. Table 3 below provides advantages and limitations of different benchmarking approaches drawing from previous experiences as contained in the literature and offering a more analytical view on the way benchmarking is practiced.

Empirical insights on benchmarking private sector practices to the public sector

Before we move to the final stage of identifying approaches to successfully benchmark private sector practices to the public sector, we make one necessary brief digression: assessing insights from previous public sector attempts. The original definition of benchmarking was concerned with achieving performance improvement by learning from the best in class whether it was in one's organisation, sector or externally (Parrado & Loeffler, 2013). This may have been the UK government's intention when they started benchmarking public sector practices against private sector practices.

The UK government was one of the few first cases of benchmarking public sector against private sector when it benchmarked its Next Step Executive Agencies' performance against that of the private sector. The government's public sector performance improvement drive created pressure to improve like what exists within the private sector. This included requirements for local authorities to subject certain activities to competitive tendering and for all public services to outsource certain aspects of their work to the private sector. With more experience the trend shifted from specifying use of specific efficiency tools towards allowing organisations to choose techniques best fit to their unique circumstances, albeit with justification requirements. "This freedom, however, is within the context of moving towards measuring and publishing organisations' performance, to identify good practice and encourage the pursuit of improvements - i.e., benchmarking. Through this approach, the UK seeks to achieve continuous improvement of public services, while retaining public accountability for service provision" (Cowper & Samuels, 1997, p.2).

The UK government's Next Steps Agency benchmarking pilot went further, by holistically measuring the performance of agencies against the standards set by "best-in-class" businesses. The exercise's findings

Table 3: Benefits and downsides of benchmarking

Benefits	Downsides	Discussion per literature	Citation
Inter-administrative comparison (process benchmarking) has been utilised as a tool for process efficiency improvement in the public sector. Inter-administrative comparison or process benchmarking with industry best-practice make sense if the aim is to identify the organisation's weak points and establish means of improvement	It's very difficult for PSOs to identify the ``best in class" for a given product, service or process or it may not be available due to high costs, availability of secondary information sources only and extensive searches do not necessarily lead to commensurate outcomes, implying that only comparative or local "bests" can be used as benchmarks.	The challenge of failing to have the industry best performer within the club could mean that organisations would be copying the mediocrity in some PSOs. Moreover, in the modern fast changing operational environments, today's ``best of the class" may not be tomorrow's as learned from the In Search of Excellence example.	Greiling (2007) Kouzmin et al., (1999) Parrado & Loeffler (2013) Peters & Waterman, (1982)
Use of performance measures in the public sector can result in improved performance. Utilisation of full range of performance metrics (input, output, efficiency, and outcome measures) is fundamental to organizational learning as such measures provide a baseline for operational analysis and for nurturing dialogue improving performance in service delivery and general governance	The dearth of simple financial measures such as revenue per employee and inventory returns in public agencies makes it very difficult to establish a successful organization which can be used as the benchmark. The further challenge is on deciding on the appropriate data and indicators to be used in the benchmarking exercise.	The challenge of availability of performance indicators is softened when doing cross-border comparisons as organisations are more likely to be ready to share information they would not ordinarily release to direct local competitors.	Dixon & Kouzmin, (1994); Dixon, Kouzmin, & Korac-Kakabadse, (1996); Kouzmin et al., (1999); Muravu (2021; 2023); Lawson 2006
Process benchmarking approach has proved to be a powerful efficiency tool and has led to significant improvements in value for money with correct use.	Process benchmarking can be very labour intensive and depends on the existence of a sufficient number of bodies performing similar processes.	Given the range of public sector activity this technique can be used only in a relatively small proportion of the whole.	Cowper & Samuels (1997)
Pertaining to results benchmarking, the publication of performance information of local public services enhances accountability and makes citizens aware that such services exist. The publication of data, identifying issues but without making judgements, has been shown to have a marked effect upon both public accountability and managerial attitudes to standards of performance.	The publication of performance indicators to enhance accountability to service users has actually been mostly controversial. Evidence revealed that most citizens may be aware of existence of services but nonetheless would not be interested in the general performance information.	This implies that performance information must be targeted at specific user groups that are interested in that specific service.	Parrado & Loeffler (2013) Cowper & Samuels (1997)
Results benchmarking is very useful for public organisations to understand how their performance or costs compare with peer organisations or alternative providers. Moreover, they are an important diagnostic tool to identify areas which need improvement.	Results benchmarking is complex. It requires the development and implementation of a performance management system with all the attendant challenges of performance measurement.		Parrado & Loeffler (2013)
Results benchmarking is a highly effective technique where several organisations provide similar services. For results benchmarking there is no necessity to set a performance target, thereby avoiding intrusion into the powers of elected local officials.			Cowper and Samuels (1997)
Standards benchmarking allows high quality customer service to be recognised throughout the varied functions of the public services and has publicly set a standard in this area of activity for which organisations may aim.			Cowper and Samuels (1997)
The practical merit for non-competitor comparison is that information can be made easily available since competitors would ordinarily not want to share commercially sensitive information. Competitive benchmarking may reveal what not to emulate and has the potential to unravel a competitor's performance.	Limited access to direct competitor's information means that it is highly unlikely to reveal adequate information about competitor's practices required to meet or surpass the competitor's performance.		Kouzmin et al., (1999) (Camp, 1989)

Quality Awards and Citizens' Charters play a critical role as they become surrogate benchmarks for PSOs. These benchmarking tools help detect superior performance and make their superior practices evident to other organizations.	Award schemes may be inadequate, as they may only offer a platform to recognise and celebrate well performing organisations. Use of comprehensive excellence frameworks is time consuming, and PSOs' weaknesses are usually already well-known.	It is critical to realise that self-assessment frameworks do not in themselves offer any solutions, but they simply provide "structured self-assessments based on checklists and a scoring system."	Parrado & Loeffler (2013)
Benefits	**Downsides**	**Discussion per literature**	**Citation**
Different benchmarking approaches offer alternatives from which organisations can choose the best-fit or most suitable tool for both their organisation and purpose of benchmarking.	There is a risk that the chosen benchmarking 'tool' used may become then objective in itself without any tangible improvements.	Like any SPMM it is what you do with the results of the self-assessments that is important. Or else, the whole benchmarking exercise can simply be viewed as compounding "paralysis by analysis".	Parrado & Loeffler (2013)
Benchmarking has been validated as a tool that can result in performance improvement and increased efficiency in delivery of public service	Benchmarking may result in dysfunctional behaviour. It may lead to perverse incentives for managers who may decide to improve their measured indicators without benefitting underlying performance (quality of services). In cases, benchmarking has been used to defend or justify as opposed to improving poor performance (e.g. citing their organisation's unique factors). Benchmarking in such cases results in little or no performance improvement. Dysfunctional behaviour can occur where results are misinterpreted, failure to consider the different organisational contexts or objectives and benchmark imposing unrealistic pressure to rectify perceived performance shortfalls.	This is considered part of the underlying problem of SPMM also known as the 'what gets measured gets done' principle. Availing benchmarking results to experts with a clearer understanding of the organisation's performance, and its unique factors that differentiates it from its peers may lead to avoidance of misinterpretation of results and result in more realistic assessment of the results. This mitigates against the incentive for managers to deliberately manipulate the results.	Ryan (2018) Tillema (2010)

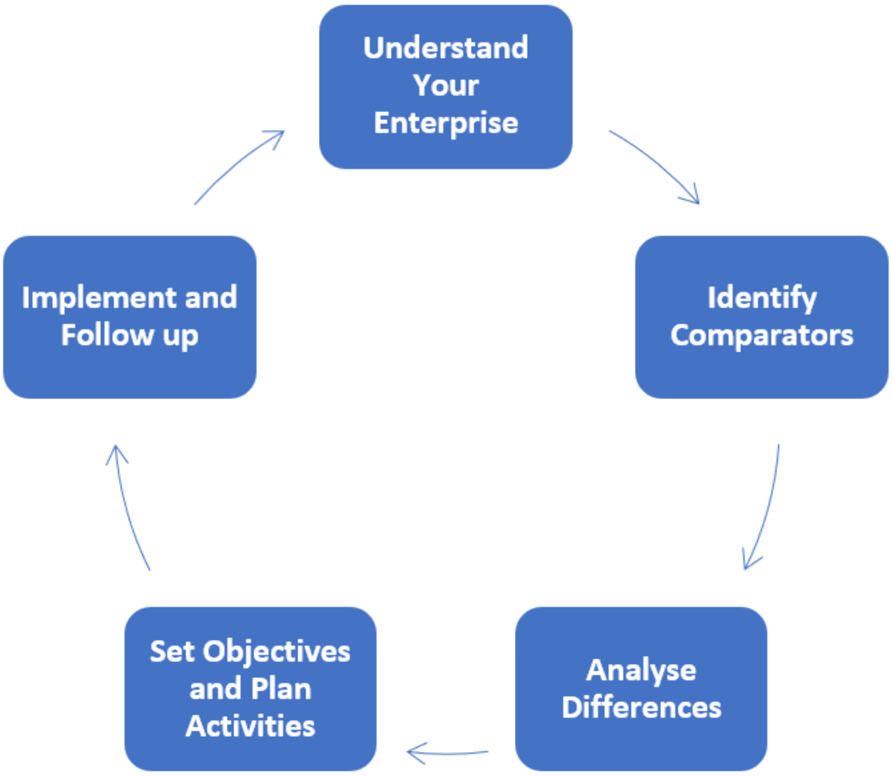
Source: Muravu (2023)

validated the approach's effectiveness in assessing the overall performance of wide range activity organisations and at providing methodology for identifying and adopting best practices from both within and without public service (Cowper & Samuels, 1997). According to Cowper and Samuels (1997) one of the key requirements is that managers must have incentives to use their freedoms to improve the efficiency and effectiveness of their organisations. In the private sector, such incentive is inherent in the competitive nature of the market – organisations that cannot compete on basis of quality will go broke. Because most public-sector services, by contrast, do not operate under commercial competitive environment and they lack pressure to improve.

The study of benchmarking as an SPMM tool, revealed that it has been increasingly used globally in the long-standing drive to improve value for money in the public services thereby giving credence to earlier research in countries such as UK. The huge scope and scale of the global public sector, with its correspondingly huge service delivery agencies means several initiatives are undertaken employing several benchmarking approaches that are fit-for-purpose to organisation's unique circumstances.

The ever-rising pressure for the public sector to "do more or better with less" and seek ever more effective means to deliver high quality services to the public coupled with government's focus on fiscal consolidation, leads us to expect that the use of the various aspects of benchmarking will remain a standard element in the efficiency techniques adopted by various public sectors internationally. Figure 1 below illustrates a model for implementation of continuous benchmarking in PSOs while Figure 2 shows the benchmarking process for evaluation.

Figure 1: The benchmarking process for continuous improvement

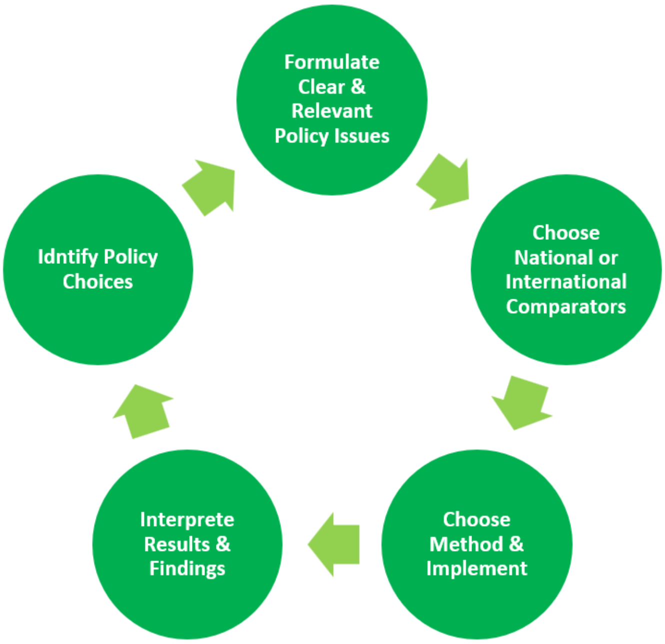


Source: Adapted from Cowper and Samuels (1997)

Parrado & Loeffler (2013) undertook a study to assist Brazil to identify benchmarking experiences in the United Kingdom based on a review of official reports and academic research on benchmarking in the British public sector covering central and local levels. The experiences covered the entire spectrum of benchmarking including:

- benchmarking against performance metrics.
- league tables and voluntary exercises focusing on gathering performance improvement information.

Figure 2: The benchmarking process for evaluation



Source: Adapted from Cowper and Samuels (1997)

- articulation of particular methodology of benchmarking clubs or networks.
- specific merits and demerits of experiences based on typical typology of results and process benchmarking.
- critical success factors of benchmarking, and
- benchmarking process from the specific PSO's perspective and how to make it sustainable.

The literature (Parrado & Loeffler, 2013; Bovaird & Halachmi, 2001) provides detailed processes behind the benchmarking concepts as now widely understood which include:

- carrying out in-depth analysis
- agreeing clear measurement protocols and measurement processes adherence
- contextual proofing of each agency
- identifying the benchmark organisation
- analyse transferability of lessons learned from the benchmark PSO before introducing them to other PSOs.

Furthermore, it became apparent that the focus of benchmarking should range well beyond the unit costs and productivity levels which were common in the early days of performance comparison. The UK public

organisations now realised that benchmarking could allow comparisons of:

a) *unit costs* - although this depends on some artificial distinctions being made with respect to the allocation of joint costs.
b) *processes* - which require detailed process mapping.
c) outputs - although this often depends on an agreement to aggregate service activity levels which exhibit a certain degree of heterogeneity.
d) *outcomes* - although this may partly rely on subjective assessment of quality of outcomes by different stakeholders, and
e) *policies and strategies* - policies and strategies are likely to differ greatly between agencies e.g., for ideological and political reasons, even in similar contexts.

Consequently, benchmarking of these variables may well lead to pressures of divergence (towards relevant practice), compared to the pressures of convergence (towards 'best practice') which may well result from benchmarking in the other four categories (unit costs, processes, outputs, outcomes) (Parrado & Loeffler, 2013).

Kouzmin et al., (1999) state that the overall success of any benchmarking exercise owes a lot to the workforce's understanding of the exercise's attendant results and consequences and that they must take part in defining and executing required organizational adjustments. This may involve setting new performance metrics and developing new action plans or just adjusting currents plans and metrics (Peters & Waterman, 1982).

Benchmarking is ultimately not an inert exercise, but a dynamic one that constantly tracks organisational deficiencies to establish objects, indicators and target benchmarking organisations and required constant validation for such metrics and the "best-in-class" performers. The pursuit for "best in class" targets, developing "good" performance indicators and data gathering become critical and necessary aspects of benchmarking. Naturally, only large corporations will afford to initiate their own benchmarking while smaller organisations will tend to rely on readily available programs (Kouzmin et al., 1999).

Public sector benchmarking is comparable to private sector benchmarking, but its drivers and encumbrances may be somewhat dissimilar. In the private sector, benchmarking cultivates collaboration that may eventually spur direct market competition. On the contrary, in the public sector, based on the NPM paradigm, benchmarking purportedly introduces rare competition into a public service delivery system premised on collaboration of PSO for the "collective" public good. This makes any meaningful contest only possible between PSOs that produce similar products and services. Moreover, since benchmarking injects competition into the public sector it is sensible that it is done in PSOs with convergent objectives and other organizational features to the extent that parties could perceive differences or qualitative enhancements in delivering similar services to communities. In this regard, a health agency, cannot be sensibly compared to a local council such that benchmarking between international public sectors is not a useful exercise from a competition perspective and its assumed benefits on actor performance (Kouzmin et al., 1999; Dixon & Kouzmin, 1994; Dixon, Kouzmin, & Korac-Kakabadse, 1996).

The overall conclusion on empirical insights from benchmarking is that there have been credible moves towards making public sector bodies more efficient and effective, using more targets and benchmarking. It is not clear whether targets have improved the performance of public sector bodies or not. Benchmarking can lead to improved performance in some public organisations. However, it is most successful where stakeholders can apply pressure to the organisations to narrow the gap between their actual performance and that of the benchmark. If not, then the benchmarking may not lead to improved performance.

Challenges to future public sector SPMM

Some modern literature points out to potential future challenges to be faced in public sector SPMM in a 'flat world' due to increased globalization and inherent disappearance of geographical boundaries, cyclical global economic crises (e.g. the loss of wealth in 2008-9 crisis) and the transformational leap in global connectivity (i.e. enhanced communication and transport networks) which has resulted in increased uncertainty due to global interaction and influences which the literature terms the "uncertain and turbulent knowledge-oriented era" (Lin & Lee, 2011; Lawson, 2006). Simple linear organisations have failed to cope with "the current openness, conflicts, chaos, randomness and uncertainty" resulting in formation of "amoeba or multi-faceted organizational structures".

This has shifted SPMM to performance management systems based on multiple assessments and multiple feedbacks indicating the higher degree of dependence between organizations members and external environments. Consequently, the interface relationship is becoming more diversified (Lin & Lee, 2011). The changing circumstances thrust an additional complexity of a moving target to an already complicated process of adoption of private sector practices into the public sector. Thus, the SPMM process in public administration will of necessity face several structural challenges.

To confront the challenges posed by the fast-paced change environment which may compromise the improvement of efficiency and effectiveness of PSOs to successfully adopt performance management of private sectors, the literature recommends that PSOs should alter the current directions of their SPMMs. The contemporary PSOs should invest in the creation of a more dynamic and sustainable SPMM with the characteristics of "inter-adaptation, co-evolution and self-organization" **(**Lin & Lee, 2011)**.** The literature recommends transformation from conformity to an elastic regime where management must learn to apply "paradoxical management methods" and adjust existing SPMM methods to respond rapidly to the dynamic, fast-paced change environments, to enhance organizational performance. Also, the complexity of organizational environments, elected officials, legislative authorities, public managers, civic organisations, and the general populace exert distinct expectations and demands from strategic performance measurement and management. Involving diverse stakeholder opinions inevitably results in conflict due to divergent participants interests during the advocacy for performance management in PSOs.

Pluralistic feedback is more likely to provide actors a clearer understanding through constant communication and lead to increased performance. They conclude that ultimately "performance management is a co-existence of equity and efficiency". Lin & Lee, (2011) that reckon most ethical standards of PSOs (e.g., sociality, transparency, and political demeanor) make it virtually impossible to apply private sector cost effectiveness and profitability indices in reviewing governmental policy or performance measurement. This implies that SPMM in the public sector should extend beyond assisting in designing indices to the formation of reviewing and managing standards and must carefully consider "validity and liability" issues to reflect the PSO's unique operational conditions." Lawson (2006) states that it is organisations who can use SPMM information to learn to improve the effectiveness and efficiency of public services, "that will inherit the future and thrive in a flat world". This is in line with Moriarty & Kennedy (2002) who concluded that performance measurement and management in the public sector, despite its difficulties, can reap benefits if managed properly and that it is not relenting anytime soon, as it is "a necessary technique for solving the age-old problem of improving organisational effectiveness".

V. Discussion

The penultimate section discusses the findings of the study leading up to its conclusion and recommendations.

Benchmarking successful public-sector practices into the public sector

The SPMM journey undertaken so far has revealed how private sector practices were adopted into the public sector under the guise of NPM. According to Bourvard et. al. (2011) not only has public sector performance become desirable for decades, but it has also become a mandatory and necessary tool for fiscal consolidation (doing more with less) as governments' attempts to fund increased debt burden from austerity measures has been widely resisted by citizens especially in the developed world where street protests in places such as Madrid, Athens, Paris etc become commonplace coupled with battles in legislatures post-2000. The emergent positive out of all this is that experts, ironically from the private sector but with many years of experience working with the public sector, believe public sector performance measurement and management can be a useful tool and that governments have the capacity to confront the challenges head-on and potentially surmount them. The following are their conclusions which are invaluable as we drift into the final section of the paper to close the loop of our research question: identifying successful techniques for transplanting private sector performance measurement and management practices to the public sector.

Successfully transplanting private sector practices to the public sector

The systematic review established that a literature debate on the differences between public and private sector organisations has been raging in organisational and public administration theory since time immemorial (Muravu, 2023; Singh, 2023; Knies, Borst, Leisink, & Farndale, 2022; Jacobsen, 2021; Cauter, Snoeck, & Crompvoets, 2014; Esteve & Ysa, 2011; Bozeman, 1987, 1984; Ring & Perry, 1985; Perry & Rainey, 1988; Nutt, 1999, Scott & Falcone, 1998; Rainey & Bozeman, 2000; Boyne, 2002). Muravu (2023) conducted a comprehensive study on public-private similarities and differences especially on how divergencies in the two sectors can be leveraged upon in translating private sector practices to the public sector which acted as a natural springboard for this paper and is a good read.

Some section of the literature postulates that whilst calls for increased government efficiency are justified, the belief that any significant body of private management practices and skills can directly be transferred to the public sector is misleading. They reckon that indeed public sector performance can be improved but that it will not be achieved through wholesale transplanting of private sector practices and skills. This viewpoint is premised on the fact that the development of public sector management as a knowledge discipline should be rooted in the practical challenges public managers encountered. Our view is that this may sound plausible, but it totally ignores the wins achieved through performance improvement initiatives such as NPM and attendant public sector reforms over the last four decades or so. It also underplays the fact that the public sector has transformed from being just users into creators and suppliers of global information thereby making benchmarking knowledge and information strategic resources in this era; where digital access is critical to resolve the ubiquitous public sector policy, decision making and performance challenges.

This study, without a shred of doubt, revealed that despite the underlying differences between the private and government sectors, many public sectors and their various PSOs have increasingly adopted hitherto private sector SPMM models most common of which are the Balanced Score Card (BSC) and Results-Based Management (RBM) as their main SPMM tool and control mechanisms and scored lots of successes. Since the standard BSC was originally developed for the private sector, its application to the public sector has provided insights into how such a concept can be transplanted from the private sector to the former. The literature validates that this transformation can be problematic and can only be successful provided the required adjustments (“adopt and adapt”) are effected to these and similar systems to fit its new use in the public-sector’s peculiar context and circumstances (Ruzita et al., 2012; Brignall & Modell, 2000; Murby & Gould, 2005; Macki, 2008; Ross, 2011; Gadenne & Sharma, 2009; Lawson et al 2006, Greatbanks & Tapp 2007; Northcott & Taulapapa, 2012; Micheli & Kennerley, 2005; Kaplan & Norton, 1993; Kaplan & Norton, 1996, 1996a, 2001, 2001a, 2001b; Moriarty & Kennedy, 2002; Edwards & Clough, 2005; Muravu 2020a; 2023).

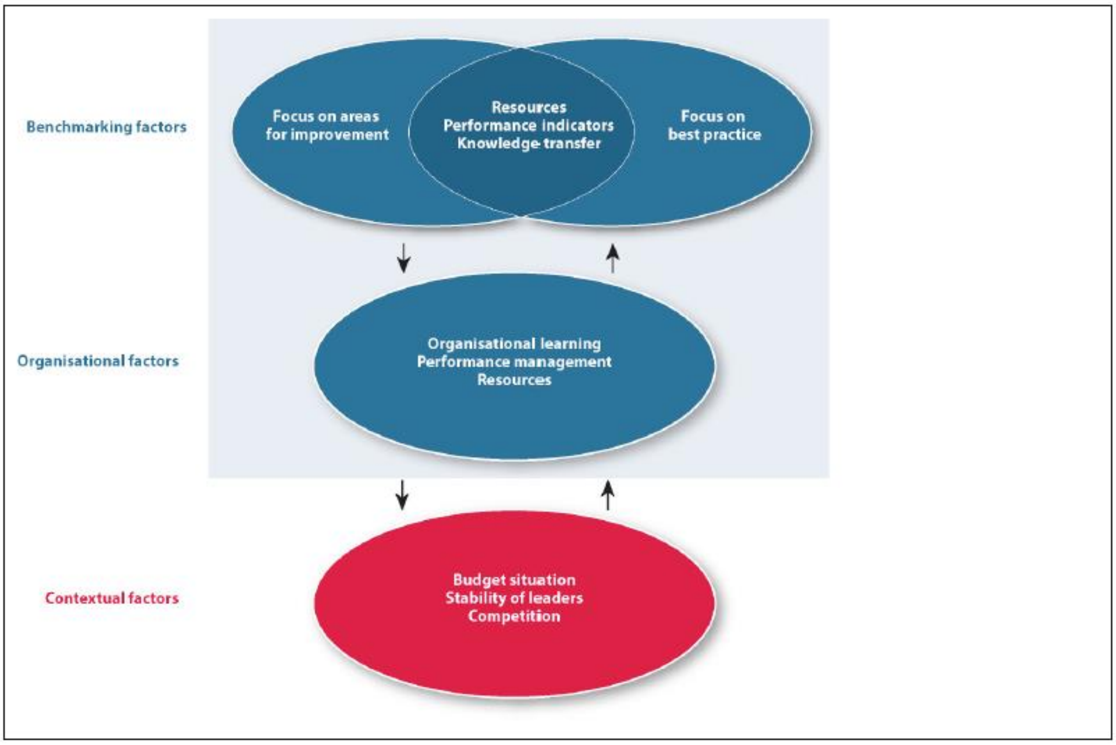
In our view the need for adaptation of SPMM systems in the public sector raised in the literature is consistent with what Kaplan & Norton warned against in 1993 following concerns with lack of progress in early private sector adopters of the new multi-dimensional SPMM systems. They warned that "different market situations, product strategies, and competitive environments required different scorecards" hence a "one-size-fits-all" approach was suicidal. According to them, different organisations must “devise customised scorecards to fit their mission, strategy, technology and culture" (Kaplan & Norton, 1993. p2). Following implementation of BSC in the public and non-profit sectors, for which it was originally not intended, the BSC protagonists wrote numerous follow up articles (c.f. Kaplan & Norton, 1996, 2001a & 2001b) in which they articulated, coupled with early implementation evidence, how the BSC could be customised and implemented in for-profit, governmental, and non-profit organisations with positive strategic benefits. Kaplan (2001) specifically outlines how the BSC could be adapted to non-profit organisations with remarkable results especially in articulating the strategy statement. Potential adjustment to the design and implementation of the BSC and use of composite measures in assessing organisational performance thus becomes of specific interest to this discourse. Two adaptations to the BCS that are necessitated by clear distinction between the private and the public sector namely, the latter’s lack of financial perspective and lack of conventional “customer” and other distinctions and their effect on public sector performance measurement are thoroughly investigated and clearly outlined in Muravu (2023).

Findings from numerous studies on benchmarking in the UK, US and OECD countries have revealed that benchmarking can work based on several critical success factors. In concluding this paper, this section will discuss the transferability of benchmarking lessons learnt from early and later adopter jurisdictions based on scientific research and identify success factors which ensure that performance and process comparisons are translated into actual service and outcome improvements. This will include success factors both at organisational and policy levels. The experiences with collaborative benchmarking in various countries as complemented by international research point out to several key success factors which explain the success of benchmarking processes. As Figure 3 below illustrates these factors can be grouped into contextual factors, organisational factors, and benchmarking factors.

Pertaining to *contextual factors*, performance comparison may be (ab)used by politicians for political motives or to entrench their position. Political competition could impede learning and improvements because benchmarking results may be interpreted conveniently by different political players. *Organisational issues* pertain to how learning is managed by the organisation and how data is employed as a driver of change. Hood (2007) and Wilson, Dixon, and Hood (2009) identified three strategies for performance information utilisation by PSOs namely intelligence gathering, ranking performers and target setting. Parrado & Loeffler (2013) have argued that this categorization is applicable to benchmarking.

Benchmarking results will owe a lot to the purposes of the higher-level government that fosters it. The above stated strategies are linked to this issue. Parrado & Loeffler (2013) further recommended that benchmarking,

Figure 3: Success factors of public sector benchmarking



Source: Parrado & Loeffler (2013)

as any other public management improvement tool, needs to be integrated into the policy and public management cycle by defining the services/ policies that will benefit most from benchmarking, measuring, and comparing performance, managing change, improving services, and evaluating the improvements. Thus, for benchmarking to be effective, it must be implanted in the PSOs' overall performance improvement process as reflected in the 'Quality and Efficiency' model (Figure 4 below).

The model developed by *Governance International* postulates five phases of embedding benchmarking in the overall service improvement process.

Phase 1: Define the services/ policies that will benefit most from benchmarking.

This phase involves consultation with the users and other stakeholders to help understand and inform what needs to be benchmarked. As everything cannot benchmarked, this provides the users of the service, and all stakeholders with the opportunity to best define their challenges and the public services support they need.

Phase 2: Performance should be measured and compared.

Once the service/ policy for benchmarking is identified, the actual performance should be measured to assess the quality of public policies and services. Qualitative information should be considered to incorporate the immeasurable service/ policy dimensions to support benchmarking.

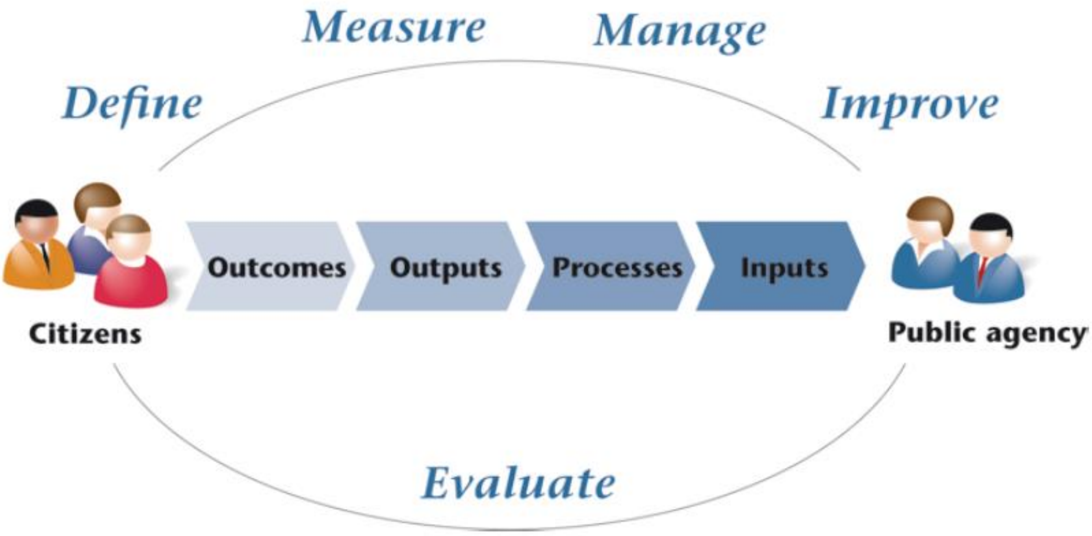
Phase 3: Change should be carefully managed.

Identification of the areas for improvement should be followed by identifying ways or manner to improve. This involves identifying and explaining the causes for the specific performance. Benchmarking may be followed by a tool such as peer review workshops to discuss how to improve processes to enhance organizational performance.

Phase 4: Improve by learning from benchmarking.

This stage involves forming a team comprising staff members associated with the affected processes, to design and implement a detailed performance improvement plan incorporating the identified challenges and any organisation-wide issues.

Figure 4: The Quality and Efficiency Cycle



Source: Parrado & Loeffler (2013)

Phase 5: Evaluate the service/policy improvements.

The final stage involves assessing if performance actually improved as intended. This can be done through successive rounds of benchmarking, peer reviews or other appropriate tools (Parrado & Loeffler, 2013).

The above model provides us a solid theoretical basis as we move into the discussion of what contemporary practitioners and authors say on the successful implementation of private sector practices into the public sector.

Practitioners guiding principles for successfully transplanting private sector practices to the public sector

Finally, contemporary practitioners (e.g., Blackburn et. Al., 2021; Ryan, 2018; Thelma 2010; Parrado & Loeffler, 2013; Bourvard et. al. 2011; CIMA, 2010; 2011; Farell & Goodman, 2013; Mayne, 2007; Mihaiu, Opreana, & Cristescu, 2010; OAGC, 2000; Ostroff, 2006; Parrado & Loeffler, 2013; Ross, 2011, 2012; US-OMB, 2003; Marr & Creelman, 2011) have proposed the following critical guidelines for public managers to successfully translate private sector practices into the public sector and make benchmarking sustainable in individual public sector organisations.

Public sector performance can actually be successfully measured.

While alluding that gauging public-sector performance is complex, which echoes the literature findings, practitioners authoritatively argue that from their experience in practice, it is both critical and possible to identify appropriate measures, good performance indicators, or performance drivers to be measured to track every element of public sector performance using the benchmarking process: inputs (like expenditure votes and staff head count), outputs (like number and quality of completed surgeries) and outcomes (like public health improvements). Ordinarily, quantitative performance measures are required for a holistic objective and subjective assessment of the achieved results. This comes with the caveat that government need to understand these measurement dimensions more and incorporate qualitative metrics such as workforce perception, motivation, mission fulfillment and performance culture strength. A fundamental requirement of benchmarking is to start with outcomes and outputs to compare and improve inputs and processes. The PSO should then assess if the set outcomes and outputs were achieved. The PSO must also review processes and inputs to establish the actual attained performance level.

Regrettably there are not that many well-established international metrics in the subject areas. Public policy outcomes, the ultimate impact of government action on society, are challenging to quantify and are influenced by a multiplicity of factors, usually beyond government control. Admittedly, not all private sector activities have perfect measures for tracking their performance (e.g., advertising whose outcome is difficult to measure, or the return on a roadside billboard). But proxies for performance can be used and are quite acceptable. The practitioners reckon that:

"Systematically collecting and adapting performance measures - even those considered partial or imperfect - can enable rapid improvement in government performance" (Bourvard et. al. 2011, p.6).

It is important to be able to surf through mountains of public sector data to identify the relevant performance data. Isolating data that relates directly to performance from the "ocean of government data" thus becomes a challenge. There is a danger of keeping "floating metrics" which do not support change or performance management but used for political advantage of budget justification. For metrics to effectively drive improvement they must be directly linked to policy making or managerial actions. Therefore, government must have a mechanism to extract "smart data" from "big data" to identify performance improvement opportunities. Unlike in the past, this is now made possible through use of advanced ICTs such as artificial intelligence (AI), big data and the internet of things (IoT). Suffice it to say, a solid SPMM system is required by the organization. Linked to guideline 7, performance measures can only add value as part of a rigorous SPMM system, with set performance goals, formal assessment, and constant communication which holds people responsible accountable for achieving the objectives.

Benchmarking against similar entities in public and private sectors can trigger performance improvement.

This is where the importance of the distinctive nature of the public sector and its impact on performance measures become critical. Muravu (2023) exhaustively addressed the differential perspective aimed at how the differences between the public and private sectors could be leveraged. Despite the numerous differences, many commonalities exist between the government and private sectors to facilitate valuable comparisons which would help public sectors better understand the relative cost, quality, and quantity of the services they deliver. Different government agencies in the country, similar agencies in different countries or comparable activities in the private sector can provide the invaluable perceptions needed to direct performance improvement efforts where they are needed most.

- Such comparisons assist in identifying performance aspirations.
- Thorough contrast of analogous functions across different public and private institutions or similar functions in distinct area of government can provide insights and show how diverse organisations operate and which practices produce better results.
- Understanding the performance of peer organisations helps manager identify possible performance improvement practices and adapt them to suit their nuanced political and financial contexts.

Selection of peer organisation(s) to benchmark performance against is also a critical aspect of benchmarking.

Improving performance is premised on understanding its drivers.

With the relevant performance comparisons, policymakers should investigate the underlying causes for differing performance. Public managers must understand the relative magnitude of each causal factor or performance driver to define intervention target areas and strategies to improve performance and deploy scarce resources. Practitioner experience from government reforms globally highlights the critical importance of adopting an integrative approach to public policy making and service delivery. Policies that have a disconnect with implementation strategy may miss out on accounting for resources or requisite organisational changes or reflection of citizen behaviour and needs. There is need for government to first isolate the performance drivers that can be addressed most effectively, when planning interventions. Two of the main strategies for increased efficiency in public service delivery are productivity improvement or financial management. The two are measured differently and require different improvement approaches but they are usually combined. Public sector productivity gains are achieved in the form of improved outputs e.g., reduced waiting times, improved service quality or inputs reduction. Productivity improvements measures include improved training, embracing lean processes, and more clinical split and prioritisation of citizen needs. By contrast, sound financial management can be achieved through pricing changes or better procurement practices or by lowering revenue leakages through better fraud prevention techniques. Differentiating between performance drivers enhances public managers decisions making on how to increase performance and where to deploy scarce organisational time and resources. An invaluable starting point is a systematic view for recognizing different drivers of level public sector performance at various levels.

Increased quality and lower costs can work together.

In the public sector quality and cost are normally considered to be negatively co-related. However, comparative practitioner research evidence suggests this to be not necessarily so. Cross-country benchmarking of public sector services has shown striking variability of outcomes achieved for a given level of expenditure ranging from no correlation (e.g. in education) to better outcomes from increased spending but not always (e.g. in healthcare). While this is still an area requiring further data and validation, practitioners confidently claim that "governments can do a great deal to boost performance without additional spending" (Bourvard et. al. 2011, p.11) e.g., through better financial management practices and optimization of procurement services. Adopting “lean” strategies as applied in the private sector can help concurrently improve outputs, customer service, job satisfaction and cost efficiency in various areas of government. Better financial management practices can extend constrained budgets while retaining high service levels e.g., reducing financial leakages from fraud or error. Enhancing procurement management can result in instant savings without compromising service levels. In OECD countries, goods and services procurement constitutes a third of total public expenditure, yet public procurement practices lag way behind that in the private sector. Governments are simply not utilising their gigantic purchasing power to their benefit and instead end up paying far more for procurement of goods and services than they actually should. Not to mention different government agencies paying hugely different prices for essentially similar products. Savings from introducing better procurement practices can be a quick win making procurement a credible reform target for most cash strained governments.

IT is not the magic bullet.

A lot has been said about IT as a “critical enabler of public sector productivity”, just like in the private sector, but the practitioners warn that it can be a “productivity drain” if incorrectly deployed or administered. Studies of the effect of increased IT investments on US private sector productivity revealed that IT did actually facilitate productivity growth but only when complimented by "managerial and process innovations”. The deployment of IT investment only was not adequate to improve productivity. Additionally, the attendant managerial and process innovations to be made prior to technology deployment to gain the utmost performance rewards.

These findings corroborated why both public and private sector performance improvement programs have experienced massive IT spending disasters. Studies have revealed that most public and private sector IT projects overrun their budgets and circa 20% were 80% over budget. As governments pursue the broader application of internet-based services and e-governance initiatives to serve citizens more efficiently at reduced cost, they must out of necessity, incorporate related non-IT processes and their attendant staff capabilities to gain greatest return on their IT investments. While the failures grab headlines, some well-managed, large scale public IT projects have indeed helped to deliver productivity gains - both by national agencies or through local innovation- applying best-in-class project management practices and delivering the project within budget, on time and according to quality standards and technical specifications. Understanding the project management practices used to deliver such successes can help public sector leaders decide the structure and implementation of future IT projects to achieve utmost value. In addition to managing large projects, delivering the most from IT investment includes finding ways to enable smaller scale innovation in IT and making basic changes to operating practices to make existing systems more productive.

Radical change must be people-focused not only organisational charts-focused.

The public sector must learn from the private sector that crises provide opportunities to make changes that maybe impossible to implement during times of stability. Crisis moments can be leveraged both to improve performance and to reorganize things or implement essential reforms such as radical policy or fundamental organisational changes. The changes must be comprehensive and substantive to yield performance improvements, involve everyone in the organisation and should not just be “draw line” or “tick box” exercises. This could involve unconventional public-sector practices such as job mobility which enable talent to move across PSOs, functions and geographies to the best service of the public. Governments can respond to fiscal challenges by reducing the intricacy of the public sector and concurrently reap scale advantages e.g., through centralisation of and applying innovation in some services like procurement and IT thereby realising some substantial savings. No matter the logic, organisation restructuring will not deliver sustained value unless the correct changes are made to both official roles and responsibilities and to the underlying mindsets and behaviours. For structural change to achieve and sustain a performance transformation, it must consider the organisation’s condition and the workforce’s motivation (people side of transformations). Achieving both requires deliberate and constant commitment of public sector managers.

Continuous improvement needs a performance culture.

That the public sector is perceived as lacking a performance culture is well documented in literature. There will be need for a total change in mindset and philosophy to one that supports performance improvement - a tall feat to achieve. Unlike the private sector, where competition triggers desire for continuous change and high-risk taking level spurs research and innovation, PSOs with lack or low levels of competition, ordinarily exhibit low rates of productivity improvement. However, the public sector must find surrogate ways to demand better performance from public servants, some with competitive aspects.

"Performance budgeting" is a well-known public services performance improvement technique in which future budgets can relate to prior accomplishment of results and performance objectives. However, while performance budgeting became a commonly implanted public sector reform tool since the turn of the century, its adoption is still in formative stages hence its impact has not been thoroughly interrogated. Competitive pressure can be introduced by governments in managed markets e.g., public schools or hospitals where public entities have incentive to improve services to attract and retain customers resulting in improved service quality and delivery. Performance burden and fundamental performance ethos should always be buttressed by transparency - communicating performance information with a clearly identified set of internal (e.g. through monitoring effectiveness and performance assessments) or external stakeholders (e.g. published national statistics for investors or performance data for citizens) who have a vested interest it the results.

Internal or external transparency generates a force for performance improvement only if the performance indicators are robust and clearly understood by the stakeholders and negative or positive performance gaps have rewards or penalties for those consequences such as fewer customers or staff promotion. Overall, change occurs when people are held accountable for performance and aspects within their control. Competition in the private sector causes change such as agreement of known best management practices and innovation, which governments must copy and foster in the delivery of public services to surmount future performance headwinds. This encompasses governments accepting that innovation entails risk hence becoming lesser risk averse. It should accept that some inventions will be successful, and others will not, thereby encouraging even more transparency and creativity. Governments can start with fostering experimentation in the private and third sectors then adapt and scale-up demonstrably successful innovations in the public sector. This will necessitate the creation of a facility for "adopting and adapting" proven private and third sector innovations and recognizing and halting unhealthy policies and services which is a pre-requisite for public sector performance improvement. Research has validated that most private sector novelty gains are realised from scaling up of proven inventions. They reckon that public sector innovation can equally benefit in the same manner.

Far reaching improvement in public sector performance is possible.

There is absolutely no doubt that the public sector faces exceptional headwinds in performance transformation due to its sheer size and complexity. They have gigantic labour force and must organise public services across institutional and physical frontiers. They are mandated to provide public services such as providing public safety, education, build and sustain physical infrastructure, healthcare, and other social services and yet they face unparalleled resource constraints. Even in advanced economies, governments encounter numerous hurdles to change. These include competence shortfalls and obsolete attitudes of public servants, legislative constraints, and rigid labour policies that limit discretion or creativity. Governments must deal with a more sophisticated citizenry and functions under extreme public scrutiny and undue pressures to trade long-term reform with short-term political objectives. Nonetheless, over the last three to four decades, there have been shining examples of how governments surmounted these challenges and are examplars for major modern government reform programs in countries such as Canada, Sweden, UK, US and France.

Understand agency outcomes and outputs from users' and stakeholders' point of view.

In sum, the literature considered benchmarking, lesser as a tool for organizational improvement *per se* but more as a tool for better results achievement for users and other stakeholders. Henceforth, it is mandatory that benchmarking should incorporate the view of end users as part of the learning process. Short of that, the benchmarking improvement result may be too internally focused and lack many substantial gains to citizens and other stakeholders. Inter-organisational comparison of performance information produced from customer surveys and assessments, such as customer satisfaction rates may become a crucial value adding aspect of benchmarking.

In addition to top management, involve middle and frontline managers in benchmarking.

The organizational benchmarking process demands intense managerial involvement at various phases:

Top managers must ensure that there is understanding and total buy-in of benchmarking and that it is used as a performance improvement process.

Middle managers should take a more hands-on role in the benchmarking process, influence its design, and analyse underlying causes for good or bad performance.

F*ront line managers* must take participate in preliminary meetings with collaborators, and also be involved in gathering and helping in interpreting the data.

What actions are required from public sector leaders?

This section has articulated the magnitude of the performance headwinds faced by public sector leaders, the potential rewards from public sector performance improvements, and guidelines to ensure successful performance improvement efforts. Having done that, we are faced with a couple of legitimate questions:

- What should be the starting point for government leaders in addressing a daunting and intricate challenge?
- How can they tangle the overwhelming practical and change management issues with their partisan primacies and time constraints?

In this section the practitioners, introduce five recommended actions that public sector leaders at all stages can implement to direct performance improvement efforts. The first stage is establishing the ambition for change, complemented by four practical actions designed to achieve the ambition.

Set clear, long-range aspiration for public sector performance.

Public sector leaders must recognise that they cannot practically render the magnitude of performance improvement that satisfies contemporary fiscal constraints through piece-meal adjustments or within one electoral phase. To trigger the impetus and emphasis for attaining radical, continued improvement, governments must set high ambitions and employ mechanisms to attain and maintain long term progress.

Intensify efforts to measure public sector performance.

Public sector leaders are ordinarily deficient of the strategic relative performance information and perceptions that their private sector peers enjoy, and which is reliable for critical decision making. These performance measures are required for setting commensurate objectives for public sector organisations and public services and for choosing the best-fit solution for each PSO. To plug this deficiency the public sector must identify measures of inputs, outputs and outcomes that form the foundation of and effective, efficient, and both internally and externally transparent SPMM system. This should not lead to excessive red tape but facilitate identification of and emphasis on measures that are appropriate for public sector performance measurement and management and to adjust and improve them with time. Multilateral organisations play a critical role through strengthening their efforts to gathering and disseminating performance information across different public sectors. The OECD has done excellent work in evaluating and upgrading school performance across member countries as an example of best practice in collective international public service benchmarking.

Put smart data at the heart of government decisions on tradeoffs and priorities.

Once public sector leaders have a reliable dataset from the SPMM system, they can use evidence-backed decision-making and in refining the performance management systems. A robust SPMM system will be the single source of substantive, verifiable and acceptable truths that will also help public managers communicate upcoming tough verdicts and compromises in prioritizing scarce resources and choosing alternatives that will best serve their citizens. Employing evidence-based decision-making demands culture and skillset change in many PSOs. “Floating” metrics will have no place in swinging critical decisions.

Hold regular, collaborative dialogues on performance with public managers.

Public sector managers must employ new SPMM methods that effectively incorporate performance conversations with staff responsible for improvement at various government levels. It is government leaders’ responsibility to have such performance conversations effectively and calls upon one for which they need important skills to interrogate about the real performance circumstances and crucial performance drivers at various government levels and to detect ways to maximise performance improvements. To be effective, the public sector must have the right professionals to provide requisite detailed answers backed by adequate information and managers must promote an environment that facilitates honest, beneficial, and robust decisions.

Establish comprehensive, sustained programs of change and lead from the front.

Contemporary exceptional public sector performance measures demand equally exceptional measures. Public sectors must employ government, ministry and agency level performance improve programs to help them attain long term and sustainable development and constantly do “more and better with less”. There are numerous tried and tested techniques to achieve broad, transformational public-sector performance improvement. Their success is premised on collective passion to employ and share performance information internally or externally to enhance government activities. For these approaches to be effective, leaders must address professionalism in the public sector which also requires a change in the work culture or ethic of most public sector employees. As in the private sector, must be role model change agents – visibly leading change from the front - by constantly and evidently engaging staff and the public. Ultimately it is the responsibility of public sector leaders to decide the scale and model of public sector reforms, rally public servants and boldly sensitise the citizens about the difficult choices that must be made.

The practitioners conclude:

“Only strong, sustained leadership, visible both inside and outside of government, will deliver improved public sector performance on a tight budget” (Bourvard et. al. 2011, p.23).

VI. Managerial Implications and Conclusion

The final section of this paper provides managerial implications, overall conclusions research limitations and directions for future research.

Managerial implications

The criticality and relevance of benchmarking as a SPMM managerial innovation in the public sector is unquestioned in literature. It has been implemented with varied degrees of success in the global public sector and its organisations. Like any other SPMM system, managers need be extremely wary of the "penicillin effect" of SPMM: its ability to solve certain problems with negative side-effects. Some literature has argued that the mere adoption of fashions and fads in the form of inadequate or even outrightly counterproductive SPMM systems from the private sector into the public sector is not a guarantee to success but may in actual fact spell disaster for the public sector or its agency. Deploying an insufficient SPMM system can be worse that not implementing one at all, as it can lead to misdirected confidence and, feeling of security and achievement and simultaneously result in misallocation of resources and sub-optimal activities. As Bouckaert and Peters (2002) point out such faulty SPMM systems can itself become the Achilles' heel of the administrative reform program. The value added of this study is that contemporary practitioners have gone beyond the rather artificial debate of whether or not it is possible to successfully transplant private sector approaches to the public sector and addressed the who, what, when, why and how part of it which is visibly missing from most public sector benchmarking literature.

Conclusion

In conclusion, the purpose of this study was to synthesise the theory and practice of public sector performance improvement from the literature with a view to providing public sector leaders with some guiding principles. As the paper concludes there is still a huge gap to reach a stage where public sector leaders can be provided with the insights, data, and tools to enhance performance which has been a preserve for their private sector peers for many decades. This goal can be reached only by acquiescing to public sector productivity measuring techniques and through advancing a convincing and coherent set of international benchmarks. Robust performance information gives political and agency leadership ability to evaluate the performance of public organisations and assist them detect where they should channel their productivity improvement initiatives. Access to case studies on how other nations have fared in their public sector productivity reform journeys will be invaluable.

The study assessed key factors that influence the effectiveness of benchmarking and tried to answer the question as to whether benchmarking actually does lead to performance improvement in the public sector. Expert practitioner evidence has validated private sector practices can indeed be successfully transplanted to the public sector. Where research revealed that performance of some public agencies did not improve after benchmarking, this was due to identifiable faulty implementation of the benchmarking process such as where the organisation focused on performance measurement against the benchmark instead of organisational learning and adoption of the best practices thereby rendering benchmarking an academic exercise. Alternatively, there were issues around the extent of stakeholders' influence, as benchmarking could only result in performance improvement if there is internal (from boards) or external pressure (from service users) applied on the organisation to address identified performance gaps. Above all, this study's findings provide valuable practical evidence that supports the positive impact of benchmarking on performance improvement in the public sector which has been inconclusive in prior research thereby both validating and extending existing knowledge on public sector benchmarking.

Our hope is that this study's findings and conclusions, could be applied to many countries across the globe who are currently facing performance measurement and management challenges which were prevalent in other countries before them. As the practitioners put it, public sector benchmarking is ultimately:

"a multi-year endeavour that will require all hands-on deck or a multiplicity of actors by governments, multilateral institutions, academics, and practitioners from right across the entire spectrum of the globe" (Bourvard et. al. 2011, p.23).

They could not have put it any better. They corroborate Ostroff's (2006) conclusion about change management in government in which he observed that public managers operate under myriad hindrances not experienced in the private sector, yet the best of them have enhanced their performance by benchmarking private sector practices in the public sector. Yes, it is possible!

Research Limitations

This paper is a product of a thorough research covering many months of research which posed some practical challenges in refining it and may impact replicability and could be subject to bias. Benchmarking research has been thoroughly conducted in OECD and western jurisdictions hence despite important findings, they cannot be generalised to developing nations given differences in context. More empirical research is required on benchmarking in developing nations to establish how they fared and how much the adopted and benefited from early adopter nations in their public sector reforms.

Directions for future research

Public sector reforms have evolved from traditional public administration through New Public Management, New Public Financial Management, Public Value Management, New Public Governance and e-Governance (O'Flynn, 2007; Lindquist, 2022). These concepts are fundamentally underpinned by wholesale implementation of previously private sector strategic performance measurement and management practices and tools in the public sector. There is continued need for empirical studies to investigate how the various management tools and managerial practices have been practically implemented and how they successfully impacted performance improvement and public policy setting and execution in the all-important public sector across the various public sector reform concepts especially in developing countries where there is an evident lack of such empirical studies. This is something that should be fairly straightforward for modern academics given the advances in business research over the last several which has seen creation of robust theoretical frameworks on the characteristics of high performing organisations.

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