Performance Management in Tax Administration: A Holistic Model for Malaysian Tax Authorities

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Abstract

This paper has developed a holistic model for performance management in tax administration. To achieve this aim, the literature on performance management practice as well as performance management models were reviewed and analysed. Tax administration cannot perform efficiently and effectively without understanding performance management elements which include performance and governance evaluations. The performance management elements should also involve both internal and external stakeholders. The model in this paper is aimed at improving performance management in tax administration for Malaysian tax authorities.

***Keywords*:** Performance management, tax administration, holistic model

1.0 Introduction

Far-reaching changes in the global economy have made it imperative for governments all over the world to improve the quality of their governance structure. It is supposed to make governments less corrupt, more efficient, more democratic and more legitimate (Hood & Heald, 2006). In the path towards enhancing the governance of the public sector, performance management has become very significant, fostered largely by the reinventing movement or the New Public Management (NPM) paradigm of the public service reform. With its emphasis on performance, measuring outcomes and rewarding results, the NPM has produced a variety of innovations seeking to instill and promote performance culture in the public sector (Ferlie, 2017).

The use of performance management and measurement techniques has been one of the enduring legacies of the public sector reforms of the past twenty years. Governments across the world have implemented an array of instruments intended to encourage public managers and citizens to drive public service performance upwards (Siddiquee, 2014). From the use of target-setting and performance information across entire policy fields to the promotion of performance planning and management techniques within public organisations, governments have increasingly placed their faith in the power of performance management.

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Recent reforms have also spurred the proliferation of performance measures – often known as key performance indicators (KPIs) – used to benchmark and assess performance of public organisations. Such reforms initially introduced in OECD countries have subsequently found favour elsewhere in developing countries including Malaysia. Although performance management is not entirely new in the Malaysian context, it has assumed a particular significance since 2008 when the government unveiled its policy agenda "1Malaysia: People First, Performance Now", reflecting the commitment to make the government more performance-oriented and accountable for results (Siddiquee, 2014). Malaysian Administrative Modernisation and Management Planning Unit (MAMPU)'s Star Rating System was established in 2008 to evaluate the overall performance of all government ministries and agencies as a part of public sector performance management milestones in Malaysia. However, the impacts of these reforms on public service performance were modest, at best, and mixed, at worst, due mainly to wide gaps in policy and practice, especially in matters of implementation (Lim, 2009; Siddiquee, 2006; Siddiquee, 2014). The reforms have failed to keep up with the rising demands and expectations of Malaysians as demonstrated in the level of concern and dissatisfaction expressed with the quality of services as well as inefficiency and waste within the government.

The tax authorities in Malaysia are included in the reform agendas to improve public sector agencies' performance. Despite the agenda, not much have been discussed or published with regards to the performance management of the tax authorities in Malaysia. Even though the agencies were expected to collect and analyse KPI data each quarter, these reports were to be used for internal purposes only. Moreover, there is not much information on the aspect of governance in the tax administration performance management. Whereas, these are the normal practices of the tax authorities in the developed countries, which involve increased enforcement, disclosure and control framework to improve their performances (Abu Bakar & Ismail, 2011). The states of affairs of Malaysian government transparency* has been included in numerous worldwide studies in their rankings. These studies steered by independent non-governmental organizations advised that Malaysia needs to put more effort in improving its transparency level (Abu Bakar & Ismail, 2011). Public information is not always readily accessible on Malaysian tax administration (Barraclough & Phua, 2007; Yaakob et al., 2009). The International Budget Partnership, an independent body, carried out a study which resulted in Malaysia being ranked at 53rd place out of 85 countries being evaluated. This implies that Malaysia has been providing minimal information on the central government's budget and financial activities during the course of the budget year (Carlitz et al., 2009). This makes it quite difficult for citizens to hold the government accountable for its management of public resources. Therefore, the issue of performance and governance in Malaysian tax administration is yet to be resolved.

Mba (2012) stated that tax administration is considered as a formal government structure by which decisions are arrived at and implemented. Therefore, in the absence of a

* Transparency is one of the principles of good governance.

good governance mechanism, tax administration decision making may lead to corrupt practices. Therefore, there is a need to develop a holistic performance management model for the tax authorities in Malaysia. The performance management model should place emphasis on performance and governance standards and evaluations and involve both the tax authorities and external stakeholders. This is to ensure that there is an improvement in cooperation, transparency and enhanced relationship between revenue bodies, taxpayers and tax intermediaries.

2.0 Literature Review

Performance management can be described as the policies, strategies, and techniques intended to direct managers' and employees' attention towards the improvement of an organisation's performance (Andrews, 2014). Within the public sector, performance management may also be useful to politicians and a focus on 'managing for results' has become an important complement to the traditional emphasis on managing inputs (budget and staff) and managing processes (rules and structures). As such, it has a clear similarity with the strategies for improving the performance of business organisations, some of which have previously been imported into the public sector such as 'management by objectives' and 'corporate planning'.

Practice in general shows that actual communication and integration between performance management at the strategic, operational and individual levels is limited (Brudan, 2010). This is because strategic performance management efforts are led by the executive team, operational performance by group managers, and individual performance management by the human resource department, mostly with limited interaction between them. Management does not see performance management as an integrated discipline used at various organisational levels, but as a sub-component of strategic, operational and human resource management respectively. However, an integrated approach, linking all levels of performance management together becomes a necessity for both research and practice to facilitate the understanding and usage of performance management systems.

The lack of integration between the different levels of performance management in practice is particularly apparent for public organisations. According to Fryer et al. (2009), notwithstanding a quarter of a century of performance management within the public sector, there are still major problems and the expected improvements in performance, accountability, transparency, quality of service and value for money have not yet materialised. It was observed that the problems with performance management implementation occur because public organisations develop performance management systems with rules and regulations, and then leave the systems to run without proper management of the various levels involved (Benh, 2005).

The problem related to limited integration between the different levels of performance management in public organisations is also highlighted in a study by Verheijen and

Dobrolyubova (2007). The study involved performance management in public organisations in the Baltic States and Russia. It was found that performance management systems were successfully developed and introduced at the organisational level, but were unsuccessfully implemented at the operational and individual levels due to lack of appropriate support in terms of organisational culture, human resource and other physical resources. The same problem of limited integration between different levels of performance management was also found in the study by Mansor (2012) who studied the performance management in Malaysia's tax authority.

Due to the problems faced by public sector organisations in implementing an efficient and effective performance management, various performance management models have been developed in the literature. Basically, these models can be classified into two main categories i.e. integrated models and system-based models. There are essentially five models that have proposed the integrated approach to performance management. The first model is a 'reference model' by Bititci et al. (1997). This model has four levels: corporate, business units, business processes and activities. The reference model uses these four levels to integrate the following concepts into a single framework: 1) policy deployment; 2) competitive criteria and benchmarking; 3) process orientation; 4) normative planning; and 5) active monitoring. The framework focuses on two facets of performance measurement, i.e. integrity and deployment in implementing the above four levels.

The second model was proposed by the Public Services Productivity Panel (2000). The model contains five building blocks for a performance management framework. They are: bold aspiration, coherent set of performance measures and demanding targets, accountability, rigorous performance review and meaningful re-enforcement. The framework proposes how these five building blocks should be addressed at the different levels of performance management.

The third model was proposed by the Australian Public Service Management Advisory Committee (APS) (2001). The model involves corporate planning and governance, legislative and regulatory framework, outcomes and outputs structure, business planning, and performance review and feedback. The framework recognises the need for interrelated strategies and activities to improve the performance of individuals, teams and organisations. It suggested that effective performance management requires the integration of organisational, business and individual planning and performance.

The fourth model was proposed by Sole (2009), which aimed to identify and describe the core elements and levels of the performance measurement and management process. The model highlights the linkages between the main public performance dimensions and their effective use. It suggests that the main goals of a performance management system in a public organisation is to achieve outcomes objectives by improving performance at all organisational levels. The model also distinguishes the strategic, operational, and team and individual levels to better understand the performance measurement and management process. It proposes that people need different information at different levels of the organisation. There is a hierarchy of measures reflecting the structure of the organisation and each organisational level is characterised both by specific performance dimensions and use of measures.

The fifth model was proposed by Brudan (2010). The model proposes that performance management should be integrated at the strategic/organisational level, operational/ functional/team level, and individual level. It suggests that the integrated performance management approach should include performance management for learning and goal achievement, performance education, use of performance management office for integration and alignment, and combination of command and control approach to performance. However, the model is general, without specific demonstration on how to actually integrate the various elements at the different levels.

It can be concluded that, even though the above five models recognise the need to manage performance at the strategic, operational and individual levels and have proposed detailed measures on how to do this, the models fall short of providing a way to integrate these levels in a system-based view of performance management. Williams (1998) emphasise that effective integration of the different levels of performance management can be achieved through a system view towards performance management. This includes performance management as a system for individual performance, performance management as a system for organisational performance, and performance management as a system for both individual and organisational performance.

As for the system-based models, a basic system approach to performance has already been utilised through the use of the program logic model (ANAO, 1998). In the model, a program is defined as a sequence of objectives. The basic steps involved in developing the logic of a program include clarifying the objectives of the program (what outcomes to be sought); mapping the connections between the inputs, activities, output and outcomes; identifying the levels of outcomes to be measured (both intermediate and final); defining how success will be determined and determining what performance information will be used.

The Rouse and Putterill (2003) model is the system-based performance management model which is characterised by two areas or levels of concern. First, an organisation's macro-micro view of the key production or service processes and strategy evaluation which outlined the basic dimension of performance. Second, a trichotomic dimension of performance characterised as performance evaluation, performance measurement and performance analysis. However, the model did not show how the two areas are integrated to achieve an efficient performance management approach.

The program logic model was later expanded through many versions which have been used in performance evaluations throughout the world (Australian Taxation Office, 2007). An expanded version of the logic model incorporated the crucial stage of establishing desired outcomes before the inputs and showing the components of efficiency, cost effectiveness and effectiveness. It involved efficiency assessment of the relationship between outputs and the inputs used to produce them; cost effectiveness measures evaluate outcomes as a proportion of the total inputs required to produce them; and effectiveness measures assess the whole sequence in terms of how it achieved the intended objectives or outcomes.

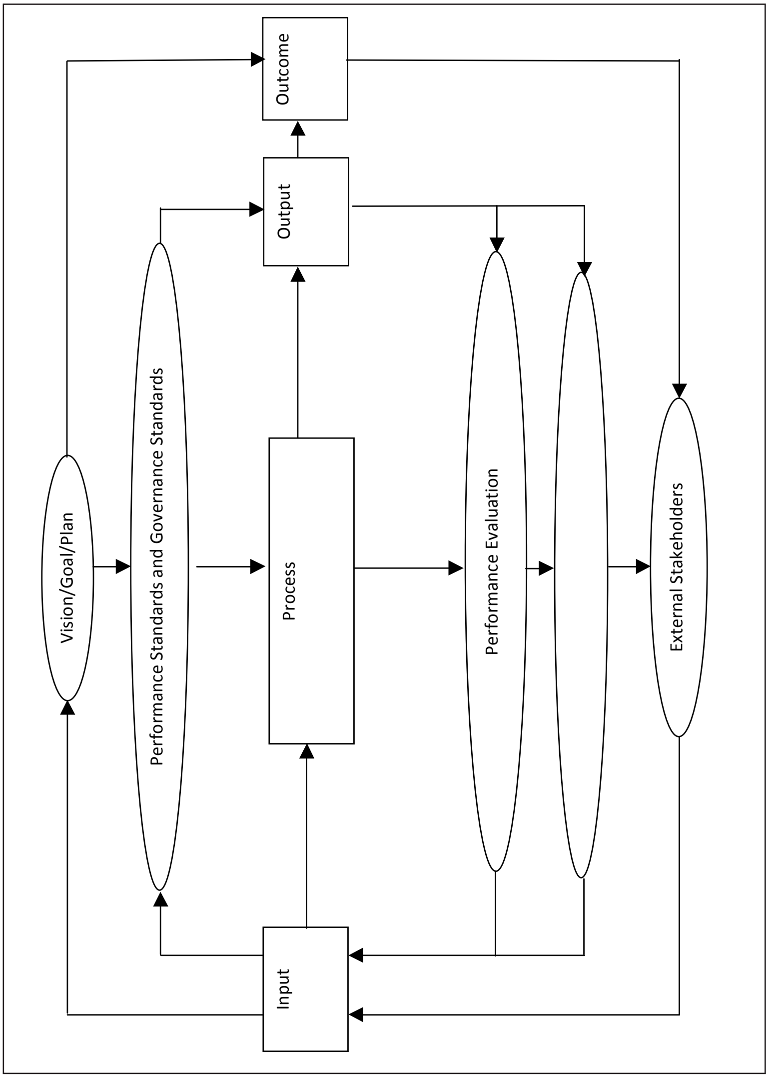
Another version of the expanded program logic model shows in detail the items under each of the categories (OECD, 2008). In this model, the relationship among the process of inputs, activities, outputs, and outcomes is clearly projected, together with how this process relates to the efficiency and effectiveness in the tax administration system. Within this model, efficiency measures reflect the relationship between outputs and the inputs used to produce them, while effectiveness measures reflect the outcomes achieved against the desired outcomes.

The latest version of the expanded program logic model was developed by Pantamee and Mansor (2016). The model also suggested the elements of input, process, output and outcome to be included in a tax administration performance. Even though the expanded program logic model is based on a system approach to tax administration performance, it does not have the attribute of an open system-based approach. The model displays the view of a 'closed' system where an organisation is independent of the external environment in which it exists.

In summary, the existing performance management models are either based on the integrated view or the system-based view to performance management. The integrated models propose how to integrate the strategic, operational and individual levels and measure them accordingly. However, the models do not demonstrate how the different levels interact in an open system-based view, where an organisation needs to consider both the internal and external environment in which it exists to incorporate a good governance value. On the other hand, the system-based models do not display how the three levels of performance management are integrated and linked to each other. Consequently, there is need to combine the integrated view and the system-based view, together with the aspect of good governance in an attempt to form a holistic approach to performance management that can be adopted in practice.

3.0 Performance Management Model for Tax Administration

The Performance management of tax administration is not optimal until the whole system and processes are improved to ensure that performance is successfully managed in an integrated and open system-based approach. This includes knowing how to assess performance, being aware of the internal environment that can affect tax administration performance i.e., the formal organisation, informal organisation, tasks and people within the tax administration and continually relating and adapting or changing this internal environment to improve tax administration performance, while also taking into account the external environment (Mansor, 2012). In addition, tax governance, which is the component of performance management, is also receiving global attention specifically for tax authorities in the developed countries (Olken & Pande, 2012). However, based on the literature review, tax governance component is not included in the existing performance management models. Now is a good time for tax administrations to reflect on their tax governance framework and control and consider whether its current framework is robust enough in the current climate. Considering the importance of tax governance in a tax administration, this paper has developed a performance management model which incorporates the tax governance component in an integrated and open system-based view to form a holistic approach to performance management in tax administration. The model is shown in Figure 1.



Source: Author

Figure 1. Tax Administration Performance Management Model

3.1 Vision/Goal/Plan

The first stage in the performance management cycle involves developing a vision/goal for an organisation. In the model, vision/goal is illustrated as the first component that should be established at the strategic level of tax administration. The establishment of vision/goal is important in the performance management process (Crandall, 2010). This is because goal theory is the main theory underpinning performance management. This theory underpins the emphasis in performance management on setting and agreeing to goals and objectives against which performance can be measured and managed. Goal-setting requires an organisation to create formal systems and processes that can group people and the work they do and to coordinate their activities in ways designed to achieve organisational goals.

3.2 Performance Standards

A tax administration must develop standards to be achieved and the means to measure progress (Gallagher, 2005). This is because a tax administration tends to direct effort and resources to accomplish elements which get measured. Conversely, effort and resources are diverted away from elements which are not being measured. As a result, care needs to be taken when setting performance standards and in deciding on how to measure progress. It is important to monitor the performance of all key organisational tasks. In order to accomplish this, performance standards should be set for each major task and achievement against these standards should be regularly monitored and evaluated, with corrective actions taken, as needed (Mansor, 2012). This is important because it ensures that the persons who are responsible for implementing the strategic or operational tasks are held accountable. It also provides a management tool to assess the performance of units and individuals and enables management to objectively assess the need for corrective actions where targets are not being met. Additionally, it provides a mechanism for shifting the performance focus away from simple revenue measures (money collected) to all of the major operational issues that impact on compliance; and supplies objective information, which can be used to review and, if necessary, modify the strategic plan. Some general guidelines are that measures should not be too simplistic; ideally, measures should cover both qualitative and quantitative aspects of the task; and measures should include quantities or volume of output (how many); quality of the output (how well, accuracy levels); timeliness (how long); and monetary values.

3.3 Governance Standards

Governance is seen as the process of making a decision and the process by which decisions are executed. For tax administration to achieve efficiency and effectiveness, or implement a decision in an appropriate manner, good governance may play a vital role or influence tax administration undertakings (Toikka, 2011). Tax administration is considered as a formal government structure by which decisions are arrived at and implemented. Therefore, in the absence of good governance mechanism, tax administration decisions may lead to corrupt practices. It is clear that good governance is an ideal state which is not easy to accomplish in totality. Very few tax administrations in the world have come close to achieving good governance in its entirety. However, efforts must be made by tax administrations in both developed and developing countries to establish and implement these good governance characteristics in order to achieve tax administration efficiency and effectiveness in the long run.

3.4 Input-Process-Output-Outcome

The performance management model positions an organisation as an open system that transforms input from the external environment into output of various types (Nadler and Tushman, 1980; Mansor, 2012). The model in this study suggests that in order to fully understand an organisation, it must first be understood as a system that consists of some basic elements: 1) the input it draws from both internal and external sources; 2) the process through which people, working within the context of both formal and informal arrangements, convert input into output; 3) the output where the products and services it creates in order to fulfil its strategic objectives; and 4) the outcome where the individuals' contribution to the overall team, department and organisational performance are central to performance management. The model suggests that an organisation is made up of internal components or parts that interact with each other. These components exist in states of relative balance, consistency, or 'fit' with each other. The different parts of an organisation can fit well together and function effectively, or fit poorly and lead to problems, dysfunctions, or performance below potential.

3.5 Performance Evaluation

Another important phase in the performance management system is to measure whether performance of a tax administration is in congruence with its plan. Performance measures are required so that managers can track whether or not the strategies they have chosen are actually being implemented (James et al., 2007; Mansor, 2012). The measures can be used to communicate these strategies within an organisation as well as encourage and incentivise the implementation of strategy (Hoque and Adams, 2008). The measurement data can be used to challenge whether the strategies are working as planned (and if not, why not). Performance measurement for a tax administration involves evaluating the task execution at the operational level in comparison with performance standards. However, measuring task performance alone is insufficient as it does not reflect the integration with other components at the strategic and individual levels. Hence, performance measurement in an integrated way should also include evaluation on the formal organisation, informal organisation and people. The findings from performance measurement on these components should be diagnosed to provide feedback on whether they are in congruence with each other to achieve the strategic plan.

3.6 Governance Evaluation

There is no specific standard to evaluate tax administration governance which is ideal for all tax administrations in both developed and developing countries. However, TADAT (2015) has developed quite a comprehensive set of tax administration diagnostic assessment tools which includes the indicators for tax administration governance evaluation. The tools include integrity of the registered taxpayer base; effective risk management; supporting voluntary compliance; timely filing of tax declarations; timely payment of taxes; accurate reporting in declarations; effective tax dispute resolution; efficient revenue management; accountability and transparency. Hence, the diagnostic tools developed by TADAT (2015) can be used in this performance management model.

3.7 External Stakeholders

The model in this paper particularly highlights the importance of stakeholders' involvement in undertaking an open system approach to performance management. The importance of stakeholders' involvement in the strategic planning process was first highlighted by King (1983). He suggested that in evaluating an organisation's strategic planning process, the organisation should consider an analysis of multiple stakeholders. Stakeholders are groups or individuals who can significantly affect or are significantly affected by an organisation's activities. Then Bryson and Roering (1988) found that government strategic planning should be evaluated by different standards than strategic planning in the private sector. Profitability and shareholder's value are the drivers behind private sector planning, whereas the stakeholder perspective emphasises responsibility over profitability and views organisations primarily as coalitions to serve all parties involved (Cohen, 2006). A stakeholder perspective focuses on the organisation's success by measuring the satisfaction among the stakeholders and sees stakeholder management as both an ends and a means. Mansor (2012) also incorporated the external stakeholders' element in her performance management study on tax administration.

4.0 Conclusion

This paper has developed a performance management model that can be used to improve tax administration performance management. It suggests that tax administration performance management needs to be undertaken through a holistic approach. A holistic approach provides an integration of performance management at the individual, operational and strategic levels. It also provides contextual basis for performance management in an open system-based view of a tax administration; and for the tax administration to look inward and be aware of all its internal components and how they relate to each other and to the external environment in order to incorporate a good governance value.

The model developed in this paper can be used to guide an effective investigation of tax administration and highlight areas for improvement and ways to improve its performance management. The model also provides a means to evaluate both the internal and external aspects of tax administration. However, the model does not offer a 'cookbook'-like approach to improving tax administration performance management. Each scenario of tax administration will require a different set of strategies to improve performance. The time-frame to achieve the strategic goals of tax administration should also be considered. This is because some goals can be achieved in a short-term plan (one-year period), while others can only be achieved in a mid-term plan (three-year period) or a long-term plan (five-year period).

In addition, the model is only effective if the people at the different tax administration levels cooperate with each other to undertake the integrated approach to performance management and work together to understand both the internal and external factors that can affect performance. The model highlights specific aspects of a performance management system that contribute to identify ways to improve performance management of the Malaysian tax authorities, and, in doing so, identify ways that can be taken to improve their performance management.

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