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## Comparison of public value measurement frameworks

Fair methodology for public performance measurement is at present one of the most important issues, especially in terms of providing high quality services for citizens in an economic way. Setting Public Value at the front of performance measurement makes it possible to present the benefits of more broadly defined effects of administration activities.

The research objective of the paper is to analyse and compare the frameworks for measuring public value.

Analysis and comparison were applied to the identified public value measurement frameworks based on the literature review. These frameworks were described on the basis of the literature review, which was conducted using relevant books and journals and supported by materials available on the Internet.

Six public value measurement frameworks were compared. They originated from Public Value or Value Analysis, conducted mostly in the last decade in the USA and the United Kingdom, as part of the New Public Management agenda.

Measuring public value has entered its maturity phase. It has evolved from a general concept, to explaining the role of public managers, to more specific procedures for establishing countable results and the area of application was extended: from public to all kinds of organisations.

Keywords: public value, measurement, framework, comparison.

### Introduction

The research objective of the paper is to analyse and compare the frameworks for measuring public value<sup>1</sup>. It should help to find answers to the following questions: how is public value expressed in measures (metrics)? What are the similarities between the elaborated public value management frameworks? How is public value perceived within particular frameworks?

In modern democracy, examination of delivering actual services, achieving social outcomes and maintaining agency's trust and legitimacy is extremely important for improving our knowledge of public administration. Fair methodology for public performance measurement is at present one of the most important issues, especially in terms of

providing high quality services for citizens in an economic way. Setting Public Value at the front of performance measurement makes it possible to present the benefits of more broadly defined effects of administration activities. The concept of Public Value or, broadly speaking, of Public Value Management, is perceived as the successor of the New Public Management movement that reshaped the ways of managing the public administration institutions in the West (Kelly, Mulgan & Muers, 2002; O'Flynn, 2007; Spano, 2009; Stoker, 2006; Talbot, 2009). However as Guarini (2014, p. 316) stated, "the development of managerial tools in governments faced with the public value paradigm is at a very early stage". Therefore, there is a need to examine an elaborated approach towards public value measurement and to expand the study of this research topic.

The author applied analysis and comparison to six identified public value measurement frameworks. These frameworks were described based on literature review, and conducted using relevant books and journal databases such as EBSCO, SCOPUS and Web of Science, supported by materials available on the Internet.

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## General idea of the Public Value concept

The Public Value as a separate, independent concept can be identified with Mark H. Moore's publication *Creating Public Value: Strategic Management in Governance* published in 1995 (Moore, 1995). It is worth mentioning that the term "public value" has been, and still is, used in other aspects. For Bozeman (2002), Moore's proposition is connected less with value rather than with the quality of public management. Nevertheless, the idea of public value concept seems to be well accepted in the literature.

Moore argues that public managers have to consider three issues at the same time in order to deliver the most expected value for the citizens. These are: legitimacy and support from an authorising environment, operational capabilities of the managed agenda, and public value rooted in a task environment. In short, legitimacy and support are required as a guarantee of development thanks to public funds. Operational capabilities allow providing certain services and goods through the limited resources that institutions have at their disposal. Public Value – the most intriguing issue – should be most wanted by the citizens and it depends on their perception. All these three issues are intertwined and the public manager's task is to keep them in balance. The elements listed above became the cornerstone of the Strategic Triangle, to use Moore's term. It is perceived as the basis for the Public Value concept and the basis for

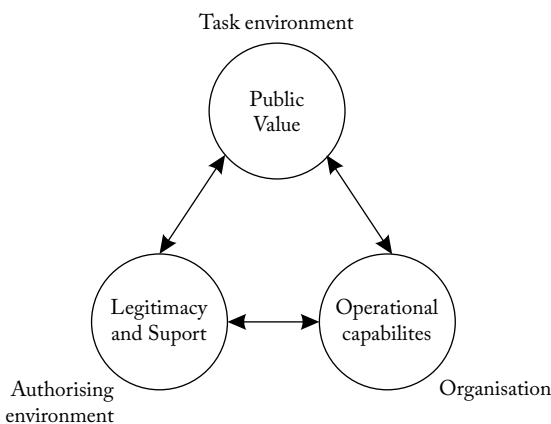


Figure 1. Strategic triangle

Source: adapted from (Moore & Khagram, 2004, p. 3).

the decision-making process. Its most famous visualisation is shown in Figure 1.

The phrases used by Moore are not clearly defined and allow different interpretations. This encourages attempts for different frameworks to capture the public value and, most importantly, to measure the effectiveness of public institutions.

Two main interpretations of public value can be found in the literature. The first is closely related to concepts well established in the economy, such as public domain, public good, or social choice theory. In this approach, public value is viewed differently than Moore's proposition, which is criticised. One example of such an attitude can be found in Bozeman's papers. The second perspective is the direct development of Moore's perceptions. The researchers try to put the concept in more precisely defined frameworks suitable for practical application. Here, one can indicate the models elaborated by The Work Foundation, The Strategy Unit of the British Cabinet Office, and individually by various scientists from the USA, the United Kingdom, Australia and New Zealand.

Another classification of public value interpretations can be drawn from economics, pragmatism, psychology and philosophy (axiology). The economic interpretation is the most common one.

A more detailed analysis of the term "public value" was conducted by Jørgensen and Bozeman (2007), who identified 72 registered values. Based on interpretative literature reviews, seven constellations of values were distinguished, associated with:

- the public sector contribution to society,
- the transformation of interests to decisions,
- the relationship between the public administration and politicians,
- the relationship between public administration and its environment,
- intraorganisational aspects of public administration,
- the behaviour of public sector employees,
- the relationship between public administration and the citizens.

In spite of these different categories spanning various areas of organisation, the primary sources of how public value is understood are the two concepts mentioned above.

## Frameworks for measuring public value

The discussed frameworks are presented in the order of their formulation. The study covers six models derived from two main concepts: Moore's Public Value and Miles's Value Analysis.

### Competing Values Framework

Talbot (2006) presented a state-of-the-art Competing Values Framework (CVF). The concept was created in the early 1980s as a result of the projects run by the Institute for Government and Policy Studies affiliated with the State University New York in Albany. The main authors associated with the CVF were Quinn and Rohrbaugh (1983).

The idea of the proposed solution was a compilation of two dimensions: the scope of control (flexibility-control, also described as flexibility-focused) and the orientation of direction (internal-external). The scope of control refers to a rational model and organisational structure – emphasis on stability and on the other side: flexibility. The second dimension involves the shift of the organisational focus from internal

(emphasis on the people in the organisation) to external (emphasis on the organisation as a whole). Each scale has its own two extremes. Their combinations indicate four kinds of management models (culture types) known as: *control*, *compete*, *create*, and *collaborate*. Inclusion in a specific quadrant indicates undertaking a certain strategy of culture, leadership, effectiveness, and value drivers. These are summarised in Table 1.

Talbot explains that the CVF can be used for measuring performance because “it offers a form of a ‘balanced scorecard’ by showing that performance means different things in each competing quadrant but that all are important” (Talbot, 2006, p. 12). He cites the work of Cameron and Quinn in which they state that it is possible to combine an appropriate set of measures. For *control*, it will be quality and efficiency (e.g. gross margin), for *compete* – profit and speed (e.g. EVA), for *create* – growth and innovation (e.g. sales growth), for *collaborate* – knowledge and community (e.g. future growth values). The author has combined these four competing values with the Public Value concept and has come up with five dimensions that should be filled after

Table 1. Characteristics of culture types in the Competing Values Framework

	Culture type			
Dimensions	Clan	Adhocracy	Hierarchy	Market
Orientation	Collaborate	Create	Control	Compete
Model type	Human relations	Open system	Internal process	Rational goal
Request for	Do things together	Do things first	Do things right	Do things fast
Leader type	Facilitator Mentor Team builder	Innovator Entrepreneur Visionary	Coordinator Monitor Organiser	Hard-driver Competitor Producer
Means	Cohesion, morale	Flexibility, readiness	Information management, communication	Planning, goal setting
Value drivers	Commitment Communication Development	Innovative outputs Transformation Agility	Efficiency Timeliness Consistency & Uniformity	Market share Goal achievement
Theory of effectiveness	Human development and high commitment produce effectiveness	Innovativeness, vision, and constant change produce effectiveness	Control and efficiency with capable processes produce effectiveness	Aggressively competing and customer focus produce effectiveness
Ends	Human resource development	Growth, resource acquisition	Stability, control	Productivity, efficiency

Source: author's elaboration based on (Quinn & Rohrbaugh, 1983).

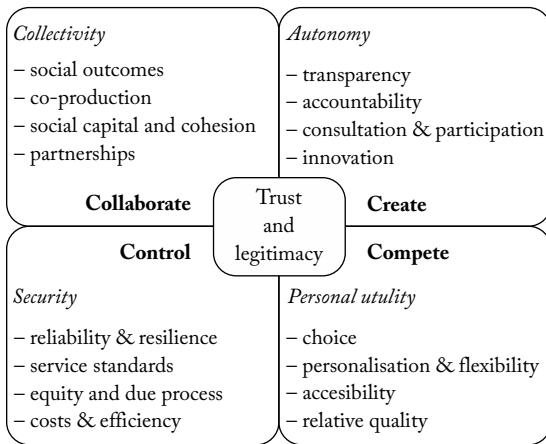


Figure 2: Competing Public Values

Source: based on: (Talbot, 2006, p. 18).

answering the question: “To what extent does a given public agency satisfy the public on these five?”. The details are shown in Figure 2.

### Public value scorecard

Moore (2003) has presented his own modification of the famous management tool – the Balanced Scorecard (BSC). In his opinion, the classical version of the BSC is not appropriate for non-profit organisations because financial measures are a means and not an end, customers are strongly diversified in terms of their characteristics (including third party players and upstream customers), the driving force is not the competitive advantage but partnerships. Actually, the authors of the BSC – Kaplan and Norton – noticed this inaccuracy and proposed a modified version of the BSC for non-governmental organisations (Kaplan & Norton, 2001).

In addition to the BSC, Moore also refers to his concept of the strategic triangle described in this paper. The third element, operational capacity, was put by Moore in a schematic diagram. The aim was to present a structure explaining how inputs are converted into value. The model is called the “value chain”. When comparing it with the existing business model logic embedded for example in Porter’s value chain concept or even in the internal processes perspective of Kaplan-Norton Balanced Scorecard,

one might argue that it does not offer anything new. The author stresses that, in his approach, crucial is the observation that value is not only created within an organisation but it stretches beyond the organisation’s boundaries, which is a substantial distinction. The cause-and-effect relationships can be presented in a simpler form (Fig. 3). The arrows show how one of the elements of the value chain influences others and are consistent with Moore’s argumentation. Firstly, the organisation can directly take actions aimed at customer satisfaction (1). This is a standard perception of how an organisation operates in reality. It provides outputs resulting from the transformation of inputs in their daily processes and activities. The outputs can turn into client satisfaction, but also into social outcomes (5). This means that measuring value for non-profit organisations requires gauging not only direct customer satisfaction but should also refer to the achieved social effects. Secondly, the organisation’s objectives can also be attained through third parties (4). Therefore, Moore distinguishes operational capacity and organisational capacity. For Moore, operational capacity is broader than organisational capacity because it also covers the issue of cooperation with external partners. As he explains, “a non-profit organisation can spend its own resources directly to produce outputs that are thought to lead to customer satisfaction or social outcomes. Or, it can spend its resources indirectly to support the effort of partners and co-producers to help it accomplish its goals” (3).

The inner structure of an organisation includes typical elements of the process approach. Here, Moore indicates inputs, outputs and what transforms the former into the latter: activities, proces-

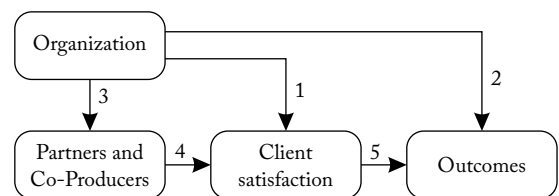


Figure 3: Generic model of value creation for non-profit organisation

Source: author’s own elaboration based on (Moore, 2003, pp. 18–20).

ses, procedures, programmes. From Moore's description of this model, it is difficult to identify the differences between the listed ways of converting inputs into outputs. One can interpret that processes refer mostly to internal operations, whilst activities – more broadly to external ones. In general, it describes the aspects of organisational capacity.

Moore also proposes a list of the most important performance measures referring to:

- organisational outputs,
- productivity or efficiency (“the relationship between the quantity and quality on the one hand, and the cost of producing those outputs on the other”),
- financial integrity – estimation of lost money (“fraud, waste, abuse in operation”),
- staff morale and capabilities,
- partners and co-producers morale and capabilities,
- learning and innovation (increasing productivity in standard activities) (Moore, 2003, pp. 20–21).

One of PVS variations was proposed by Meynhardt (2015), who introduced five values (dimensions) for an individual score. These values are: utilitarian-instrumental values, moral-ethical values, political-social values, hedonistic-aesthetical values, and utilitarian-instrumental values.

## Performance Management System

Another approach worth considering in public value measurement is based on management control systems. This recent proposition by Spano (2014) is justified by the observation that “from a business management perspective, public value

created by a single organisation can be measured through the achievement of the organisation's desired outcomes and impacts” (2014, p. 366). In such an approach, a general notion of Public Management System is undertaken as the basis for Public Value measurement (Bracci, Deidda Gagliardo, & Bigoni, 2014). It is based on the following four levels (dimensions): intangible economic value, tangible economic value, social value, and public value (Tab. 2).

It was formulated by Deidda Gagliardo and Poddighe, who published a paper in 2002 (Deidda Gagliardo & Poddighe, 2011). As the authors explained, “the four levels of the model should then be connected to the planning and control instruments of the public organisation through Key Performance Indicators (KPIs), creating an operational alignment” (Bracci et al., 2014, p. 135). In order to measure value, four dimensions are examined to which a normalised scale is applied for the evaluation of sacrifices and benefits. Metrics are related to the main dimensions. The Performance Management System plays an integrating role between creating and measuring public value.

Framework for reviewing measures of public value – preliminary proposition from the Work Foundation project

During the project run by the Work Foundation, the following definition of public value was adopted: “Public Value is what the public values” (Blaug, Horner, Lekhi, & Kenyon, 2006, p. 6). At the end of the research, another framework was created by Hills and Sullivan (2006). As the authors argue, it should be used for assessing different methods employed to create public value.

Table 2: The Value Pyramid Performance Management System

	Value dimensions	Perspective
Level 1	Public value	User-body
Level 2	Social value (effectiveness: temporal, quantitative, qualitative, monetary)	User
Level 3	tangible economic value (economy: economic equilibrium, financial equilibrium, assets and liabilities equilibrium, economic efficiency)	Body
Level 4	intangible economic value (structural, human, relational, empathic, evolutionary)	Body

Source: author's own elaboration based on (Bracci et al., 2014, p. 134)

Figure 4: Generic public value measurement framework

Type of measurement	Stages in policy cycle				
	Agenda setting	Task definition	Implementation and delivery	Outcomes	Impact
Are the methods:	Appropriate?				
	Holistic?				
	Democratic?				
	Trustworthy?				
	Generating public value?				

Source: author's own elaboration based on: (Hills & Sullivan, 2006, p. 32).

The framework is expressed in a tabular form (Fig. 4). The left side of the table presents a list of criteria as the basis for evaluating the activities. The chosen criteria include: appropriate measurement (fitness for purpose), complexity (holistic point of view on the situation), democracy (including allowing for negotiations between different stakeholders and transparency), trust (trustworthy) (Hills & Sullivan, 2006, p. 17). According to the authors, they represent public value and the evaluated method should meet these criteria.

The head of the table represents the stages of the policy process. It is divided into five phases (cycle points) in the following order: needs assessment/agenda setting, task specification, delivery/implementation, outcomes, and impacts.

The authors have tested this framework to evaluate the most popular participatory methods and have indicated that some of them are relevant only to a certain stage of the policy cycle, whilst others can be implemented at several stages.

The presented proposition is not fully verified. As the authors admit, "we accept that this represents only the beginning of a discussion about how the measurement of public value might be undertaken, and have put forward the framework for discussion and debate rather than as a definitive statement" (Hills & Sullivan, 2006, p. 63).

### The Accenture Public Sector Value Model

Another framework comes from Accenture, a consulting company. It was proposed by two of its consultants: Cole and Parston in 2006 (Cole &

Parston, 2006). The company's website states that this model measures the ability of a public service organisation to deliver outcomes cost-effectively (Accenture, 2016). Two dimensions are considered in the model. The first one refers to outcomes, which are defined as "a weighted basket of social achievements" (Parston, 2007, p. 18). The second one is "cost-effectiveness", described as "annual expenditure minus capital expenditure, plus capital charge" (Parston, 2007, p. 18). The idea is based on balancing these two dimensions that, when combined together, they create a matrix with four quadrants that helps to classify an organisation as a 'Sleeping Giant' (lower outcomes-lower cost-effectiveness), a 'Quality Driver' (higher outcomes-lower cost-effectiveness), a 'Budget Driver' (lower outcomes-higher cost-effectiveness) or a 'Value Driver' (higher outcomes-higher cost-effectiveness) (Younger, 2004, p. 11). It allows for a very similar classification of the BCG matrix.

This model was tested at the Arizona Department of Revenue, but the full report about this attempt is not publicly available (Finnegan, 2003). The data included in the presentation of the model from 2005 show that it is patent pending. The case of the Arizona Department of Revenue revealed that the biggest challenge is to achieve a consensus on the desired outcomes by different groups of stakeholders. It was noticed that what one group valued (e.g. Cities/County taxing authorities put pressure to raise revenue) was less important to other groups (e.g. taxpayers required value creation from the Department in terms of responsiveness, convenience, pro-activity, and fairness; the Office of the Governor insisted on

reducing costs). In order to cope with this problem, the outcomes were weighed.

### Management of Value<sup>TM</sup>

A new trademarked standard has appeared recently. Approved by the Office of Government Commerce the Management of Value<sup>TM</sup> (MoV<sup>TM</sup>), it is a part of the Best Practice Guidance portfolio that also covers such issues as project management (PRINCE-2), risk management (M\_o\_R<sup>TM</sup>), portfolio, programme and project offices (P3O<sup>®</sup>), and IT service management (ITIL<sup>®</sup>). Dallas and Langdon explain that “MoV<sup>TM</sup> is about maximising value in line with the programme and project objectives and key stakeholder requirements. It is not simply about minimising costs. The fundamental question that MoV<sup>TM</sup> addresses is ‘Are we maximising the value of our essential investments so that we are getting optimal benefits, at an affordable cost, with a known and acceptable level of risk?’” (Dallas, 2011b).

The whole idea is based on the balancing of two dimensions: benefits understood as satisfaction of needs expressed in a monetary and non-monetary sense, and expenditure understood as used resources, broadly defined as money, people, time, energy, and materials. Such conclusion is very similar to Miles’ classical interpretation of value. Therefore, it could be concluded that the proposed framework is just a variation of the Value Analysis.

The MoV<sup>TM</sup> was established on the basis of the following seven principles:

1. Align with organisation’s strategic objectives.
2. Focus on functions and required outcomes.
3. Balance variables to maximise value.
4. Apply throughout the total lifecycle of project.
5. Tailor to suit the subject.
6. Learn from experience and improve.
7. Assign clear roles and responsibilities and build a supportive culture (Dallas, 2011b, p. 3).

The whole framework has seven main steps. The first one is to frame the project. It means setting the boundaries of the case and outlining the scope of the project. The second step is gathering information. All the information relevant to the project is collected from different sources, e.g. stakeholder expectations. The third step is

analysing the gathered information which involves the data from the latter about the functions, costs, outcomes, etc. The next step is processing the information in order to produce improvements. Such improvements are then dealt with as the next step, which is evaluation and selection whereby the best solution for a specific case is found. The sixth step is developing value-improving proposals. The results of the previous steps are just rough proposals. Preparing a developed version for the selected proposal should facilitate the decision-making process. The methodology is completed by implementing and sharing outputs. It is described as “developing the plan for implementing accepted value improvement proposals and monitoring progress; gathering lessons learned and sharing with others in the organisation for continuous improvement” (Dallas, 2011a, 2011b, pp. 3–4).

It is important to choose projects for improvement that add most value. The key technique supporting the analysis is the Function Analysis. It resembles the classical Value Analysis, especially in terms of more detailed approaches, the Function Analysis System Technique (FAST) and the Value Trees. The latter refers to defining value drivers that are cascading in the following manner: project objectives, primary value drivers, secondary values drivers, design considerations, and products or elements. The metric used to evaluate total value is the sum of weighted value scores. The scale for measuring performance is from 1 to 10. Calculations of the costs of providing particular functions are subsequently used for establishing the Value for Money Ratio that is expressed as the quotient of value index and cost.

This framework is strongly related to the Value Analysis referred to above and therefore is not similar to the Public Value, although it refers to the public domain.

### Comparison of frameworks

The frameworks presented above differ from one another, although some of them are more closely related. Two main lines of origin are Public Value and Value Analysis. In order to present the differences and similarities, it is necessary to establish a set of criteria. These should refer

to the specifications of particular approaches. The author decided to use, among others, the following criteria:

- purpose of the framework – the main purpose is measurement, but a different one can also be considered, for example to indicate the position of the organisation and suggestions for further actions,
- taking into account the cost of public service provision – balancing value other than social outcomes involves costs. However, because of problems with its fair calculation, it is not always considered,
- strong coherence with one of the main concepts
  - depending on the origin of the framework, it is possible to indicate a direct predecessor,
  - reference to other concepts – indication of economic and management concepts relating to a specific framework,
- operability – level of applicability in terms of its implementation for a certain purpose. It refers to the complexity of the framework.
- area of implementation – each framework was established for broadly or narrowly defined types of organisations.

The criteria outlined above were selected based on the comparison of a given framework and following the identification of its potential in matching them across the characteristics of particular frameworks. The classification and description of the respective criteria was done on the basis of a critical analysis of the identified frameworks and is subjective in nature.

Several conclusions can be drawn based on Table 2. The first is an increased pace of creating new frameworks. During the last decade, six different frameworks were created. They should be better suited to different kinds of organisations, especially those regarding stakeholders and project management. Nevertheless, the scope of implementation ranges from local governments to all kinds of organisations.

The frameworks originate from the Public Value concept and Value Analysis. The starting point seems to be Moore's concept that has been reconfigured according to Miles' concept. The idea of measuring public value has spread from the USA to the United Kingdom. In the UK, there is a strong emphasis on operability and application of

the frameworks that should be helpful to evaluate the effectiveness of public agencies.

It proves that these frameworks have evolved on the grounds of New Public Management and can be treated as an attempt to overcome its weaknesses or reinforce its measurement prerequisites.

The frameworks were described in a detailed manner or in very general terms. Their detailed versions were tested, which is probably why some authors easily indicate their operability while others do not. Apart from this, it is the Accenture Public Sector Value Model but it can be justified by regarding the model as a business secret (as mentioned above, the proposition is patent pending). The cost of providing public value is included in almost all the frameworks and is thoroughly described.

The links to other economic and management approaches are clearly visible. They constitute the basis for applicability (such as functional analysis or public management control), and therefore they demonstrate how to do it. Other relationships have an explanatory purpose (such as the policy cycle or the Parsonian framework).

## Conclusions

Measuring public value has entered its maturity phase. It has evolved from a general concept explaining the role of public managers to more specific procedures for establishing countable results. The evolution took place in the USA and then in the United Kingdom. In spite of some objections and criticism, the formulas for calculating the public value can be devised, and are applied. Another observed tendency is the growing scope of their application: from public to all kinds of organisations. What matters is the stakeholder analysis and fulfilment of stakeholder needs.

It can be argued that the presented frameworks resemble a proxy approach, neither fully justified nor ready for use in each situation. Nevertheless, New Public Management, treated as a dominant and still valid concept in spite of its critics, seems to be increasingly replaced by a more service-oriented perspective, directly drawing on Public Value Management. In spite of the controversies, one should agree with Coats and Passmore's (2007, p. 13) tenets that public value can help:



Table 2: Comparison of frameworks for measuring public value

Features	Concept	Competing Framework	Public Management System	Public Value Scorecard	Public value measurement framework	Accenture Public Sector Value Model (2006)	Management of Value™
Author/s/Institution	R. Quinn and J. Rohrbaugh (1983)	USA	Deidda Gagliardo & Poddighe (2011)	M. Moore (2003)	The Work Foundation	G. Cole and M. Parston (2006)	Office of Government Commerce
Country of origin	USA	USA	Italy	USA	The United Kingdom	USA/The United Kingdom	The United Kingdom/United Kingdom
Date of elaboration	1983	1983	2002	2003	2006	2006	2010
Purpose	organisational analysis	organisational analysis	measurement and management of the value created	measuring performance	understanding of delivery and measuring public value	measuring performance	measuring performance
Area of implementation	all kind of organisations	all kind of organisations	local government	non-profit organisations	public agencies	public agencies	all kind of organisations
Coherence with one of main concepts	independent approach	independent approach	Public Value,	Public Value	Public Value	Value Analysis	Value Analysis
Reference to other economic and management concepts	Parsonian framework	Parsonian framework	Public management control, strategy management	Balanced Scorecard	policy cycle	functional analysis	functional analysis, M_o_R, P30, ITTL
Methodology accuracy	general	general	detailed	general	detailed	general	detailed
Operability	average	average	high	average	high	high	high
Cost category	not included	not included	included, quantified	clearly described	included in cost-benefit analysis	clearly described	clearly described

Source: author's own elaboration.

- develop a healthy respect for professional judgment and avoid ‘producer capture’,
- understand that all public services need clear objectives and that the public must be involved in the process of deciding what these objectives should be,
- place a high value on voice, i.e. citizens’ expectations,
- assess contestability policies against their outcomes and their consistency with the principles of accessibility and equity.

All of the frameworks discussed above should be useful in gaining these benefits. However, according to Benington, “there is a danger in the UK at least, of public value getting used loosely, as a broad portmanteau phrase expressing ideals and aspirations about public service, but capable of meaning many different things to different people” (Benington, 2009, p. 233). This risk is caused by various interpretations of public value that are also reflected in the frameworks. Therefore, the new task for managers is to make a reasonable choice and select one that is most suitable for a specific organisation, nested in a specific national or industry environment. A hint for them can be the conclusion derived from T. Meynhardt’s analysis, that “public value starts and ends within the individual” (Meynhardt, 2009, p. 215).

The frameworks described above refer to business administration and management. Their set can be extended by taking into account frameworks developed for measuring public value by the IT sector. Due to its different nature, this issue was not covered in this paper, but can provide a starting point for undertaking another comparative study tackling the approaches mentioned above. Moreover, there is another approach worth considering for public value measurement: management control systems. This recent proposition of Spano (2014) is supported by the observation that “from a business management perspective, public value created by a single organisation can be measured through the achievement of the organisation’s desired outcomes and impacts” (2014, p. 366).

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## Porównanie systemów pomiaru wartości publicznej

Obecnie do najistotniejszych zagadnień należy kwestia odpowiedniej metodologii pomiaru funkcjonowania sektora publicznego, szczególnie w aspekcie świadczenia wysokiej jakości usług dla obywateli w sposób korzystny ekonomicznie. Uznanie tzw. wartości publicznej za kluczowy element pomiaru funkcjonowania umożliwia przedstawienie korzyści szerzej rozumianych efektów działalności administracji.

Celem badawczym pracy jest analiza i porównanie systemów pomiaru wartości publicznej.

W oparciu o przegląd literatury obejmujący publikacje książkowe i periodyki, a także materiały dostępne w Internecie, przeanalizowano i porównano określone systemy pomiaru wartości publicznej.

Porównanie objęło sześć systemów pomiaru wartości publicznej, wywodzących się z koncepcji analizy wartości oraz wartości publicznej, stosowanych w ostatnim dziesięcioleciu przede wszystkim w USA i Wielkiej Brytanii jako element modelu nowego zarządzania publicznego (ang. *New Public Management*).

Pomiar wartości publicznej wkroczył w fazę dojrzałości. Elementy jego ewolucji to sformułowanie koncepcji ogólnej, badanie roli osób zajmujących kierownicze stanowiska publiczne, bardziej szczegółowe procedury uzyskiwania wymiernych rezultatów, wreszcie rozszerzenie zakresu stosowania także na inne formy organizacji.

Słowa kluczowe: wartość publiczna, pomiar, system, porównanie.