

New Public Management and customer service processes in tax administration

Abstract

The essence of the functioning of public administration units is clear from their specific functions, roles and specific tasks. The role of state administration is focused on serving the public good, which is directed at the citizen, providing them with decent living conditions while striving to achieve the desired social well-being. The main research problem of this dissertation is the assessment of the customer service process in tax administration units. Building an effective customer service system in tax offices requires the implementation of market management mechanisms, characteristic of the New Public Management (NPM) trend and participatory public management. The idea of New Public Management treats the citizen as a consumer of public services, who is given the opportunity to choose a service provider and the scope of services. The main goal was to assess the degree of implementation of institutionalized tools and techniques of New Public Management in the management of units of the tax administration sector in the context of customer service. The research problem and the purpose of the work determined the structure of the presented work.

The present dissertation consists of five chapters.

The first chapter presents the specifics of the functioning of the public sector with particular emphasis on fiscal administration units in the context of classical management theory. Against this background, the concept of New Public Management was defined, its basic features and assumptions possible to implement in the public sector. In addition, specific features of public services were also defined. Their particular dimension was characterized in the context of the idea of New Public Management.

The second chapter covers the characteristics of the management process in tax administration units. Therefore, objectives, tasks and functions assigned to individual units of this sector were presented. Due to the defined goals and tasks conditioning the effective functioning of the state, the reflection focused on the implementation of management techniques characteristic for the New Public Management idea. The location of stakeholders in the focus of this process became the basis for defining the customer service system in the public sector.

The third chapter deals with the specifics of the customer service process in tax administration units. Elements of improvement of public service provision for public administration were indicated by defining characteristic NPM categories, including in particular customer orientation. The analysis covered the IT systems used in customer service, identifying their main

advantages and the impact on the reconstruction of the customer service system. In addition, in this part of the work it was important to indicate a system of measures to assess customer service and being at the same time the main managerial tool implemented in the public administration sector.

In the fourth chapter, the level of the implementation of New Public Management mechanisms in the functioning of fiscal administration in Poland was assessed. In this approach, the analysis included identifying the stages of strategic management implemented by the Ministry of Finance, tax chambers and tax offices by identifying visions, missions and bundles of basic goals assigned to them. Moreover, an important area of the considerations was also the identification of the specificity and elements of e-administration in the context of institutional solutions in both the Polish and EU area of public sector activities.

The fifth chapter presents an attempt to determine the directions of transformation of the management process in tax offices. This analysis required an assessment of the degree of implementation of the recommended solutions and guidelines in the field of NPM instruments in the customer service system in tax administration units. The essential part of this chapter was the assessment of the functioning customer service system in selected tax offices of Silesian Voivodeship. The conclusions from the conducted research were the basis for defining the concept of a model customer service system in tax offices and defining the directions of transformations of this system, in particular in the context of the development of e-administration.

In Conclusion, the author summarized the results of the conducted surveys and formulated conclusions regarding the functioning and directions of changes in the customer service process in tax administration units, which should take into account the results of regular surveys carried out both from the point of view of the client and an employee of the tax administration.

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