Decision Rights, Responsibility for Inputs, and Outcome Attribution in Public Task Delivery: An Incentive-Alignment Model

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***Abstract*— Assessing the efficiency of public task delivery requires consideration not only of the input–output relationship, but also of how decision rights and responsibility for resource use are allocated, and how outcomes are attributed, among the entities involved. The aim of the article is to develop a previously proposed actor-based model of public task delivery by identifying the incentive mechanisms generated by the alignment or misalignment of these three dimensions. The study is conceptual and theoretical and applies a critical literature review, institutional and legal analysis, classification, and deductive reasoning supported by comparative analysis. The model combines three variants of decision-rights allocation, two variants of responsibility for inputs, and two variants of outcome attribution, producing twelve configurations assessed against four criteria: decision autonomy, responsibility for inputs, outcome internalisation, and alignment between authority and responsibility. The analysis shows that efficiency-enhancing incentive potential depends primarily on the extent to which decision-making authority is aligned with the economic and functional consequences of decisions. External goal setting does not in itself reduce potential efficiency when the implementing entity retains sufficient autonomy in selecting means and when responsibility remains proportionate to its actual capacity to influence outcomes. The model is illustrated by municipal waste management.**

Keywords— decision rights, public sector efficiency, responsibility for inputs, outcome attribution, incentive alignment, public task delivery

I. INTRODUCTION

The delivery of public tasks, encompassing the processes of defining expected outcomes, determining the ways in which they are to be achieved, selecting the means used to perform tasks, incurring the necessary inputs, and assessing the effects obtained, should be characterised by rational conduct understood both as effectiveness leading to the achievement of stated objectives and as economy understood as the effort to limit the resources engaged while maintaining the required quality and scope of outcomes. The requirement of rational management of public funds therefore does not relate solely to the final assessment of expenditure incurred, but covers the entire process of task delivery, from formulating the objective, through selecting the methods and means of achieving it, to determining the effects and relating them to the level of inputs incurred. Rationality understood in this way is closely connected with efficiency, effectiveness and purposefulness, and an analysis of public expenditure should answer not only whether the intended outcomes were achieved, but also whether the organisational and financial arrangements created conditions conducive to achieving them with the most rational possible use of available resources. Earlier studies of public expenditure rationalisation have likewise stressed the need to assess whether expenditure was incurred at a level that was necessary, sufficient to achieve the stated objectives and proportionate to their importance (Gałuszka, 2004, p. 485).

Assessing the efficiency of public task delivery is, however, considerably more complex than a simple comparison between the value of resources used and outcomes obtained. Whereas in private-sector activity responsibility for decision-making, the economic consequences of committing resources and the benefits derived from outcomes are usually concentrated to a large extent within the same entity or a group of related stakeholders, the public sector frequently separates the entity that sets the objective, the entity that determines how the task is to be performed, the entity that finances its implementation, and the entity or group of entities that ultimately receives the benefits. Consequently, efficiency assessment cannot be

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detached from the institutional arrangement within which the task is performed, because the degree of alignment or misalignment between decision-making authority, responsibility for inputs and outcome attribution may affect participants' motivation, their propensity to use resources economically, the scope of responsibility for results and their interest in the actual effectiveness of the task.

In the literature, efficiency is analysed, among other approaches, from teleological, systems-based and stakeholder perspectives, each of which emphasises a different element of the management process: attainment of defined objectives, the relationship between resources used and outputs obtained, or the diversity of expectations among entities participating in organisational activity. The teleological perspective is particularly important for public tasks because it links efficiency with the effectiveness of goal attainment, while the resource-based approach focuses on the relationship between inputs and outcomes. These perspectives do not, however, exhaust the problem when the entity responsible for carrying out a task is not simultaneously the entity defining its objectives, bearing the economic consequences of resource use and obtaining the benefits resulting from achieved outcomes. Under such conditions, analysis must consider not only the relationship between objectives, inputs and outcomes, but also how decision rights and financing responsibility are allocated among entities and how the benefits and consequences of outcomes are attributed.

The point of departure for the analysis is an earlier model of public task delivery in which the classical input–output relationship was extended to include the manner in which objectives are set and the actor-based allocation of individual elements of the delivery process (Tetłak, 2026, pp. 80–92). That model, building on an earlier classification of four possible relationships between the entity bearing the inputs and the entity receiving the effects, made it possible to identify twelve configurations occurring in the public sector. Merely identifying these configurations does not, however, explain the mechanisms through which some create conditions favourable to rational and efficient management of public funds, whereas others may weaken responsibility, reduce incentives for economical resource use or separate the costs of action from the benefits obtained. The focus of analysis must therefore shift from identifying possible variants to examining the incentive mechanisms generated by particular arrangements of authority, responsibility and outcomes.

To avoid terminological ambiguity, it is also appropriate to move away from interpreting the category of 'ownership' solely in the legal sense. With respect to the objectives, inputs and outcomes of public task delivery, the concept is used here in an actor-based economic sense, referring respectively to the allocation of authority to set objectives and select the means of achieving them, responsibility for inputs, and attribution of the benefits or consequences arising from the outcomes achieved. This approach separates three fundamental dimensions of analysis: the allocation of decision rights, responsibility for inputs and outcome attribution, and makes it possible to assess the extent to which their alignment or misalignment may generate incentives conducive to efficient public task delivery.

The aim of the article is to develop the actor-based model of public task delivery by analysing the incentive mechanisms arising from the separation of rights to set objectives and select the means of achieving them, responsibility for inputs, and the attribution of outcomes, and then to identify configurations that strengthen or weaken the potential efficiency of public spending. Accordingly, the main research question is: how does the alignment or misalignment of decision rights, responsibility for inputs and outcome attribution affect incentives conducive to efficient public task delivery?

Three research propositions are adopted. First, greater alignment between decision rights, responsibility for inputs and outcome attribution is assumed to strengthen incentives conducive to the rational management of public funds. Second, separating the entity bearing the inputs from the entity receiving the outcomes may increase the risk of weakening efficiency-enhancing incentives, particularly where the implementing entity has limited autonomy. Third, external goal setting need not in itself reduce the potential efficiency of the task if the implementing entity retains sufficient freedom to select the means of implementation and responsibility for resource use remains linked to responsibility for the outcomes achieved.

The article is conceptual and theoretical. The research combines a critical review of the literature, institutional and legal analysis, classification, and deductive reasoning supported by comparative analysis. The analytical procedure is based on a model comprising three variants of decision-rights allocation, two variants of responsibility for inputs and two variants of outcome attribution. Their combination produces twelve configurations, which are subsequently analysed in terms of decision autonomy, responsibility for resource use, outcome internalisation, and the alignment between the scope of authority and responsibility. This approach avoids categorically assigning a predetermined level of efficiency to each configuration and instead evaluates its efficiency-enhancing incentive potential, thereby allowing a more precise representation of the mechanisms influencing rationality and effectiveness in public task delivery.

The article is divided into six sections. Following the introduction, Section 2 presents the theoretical foundations for analysing efficiency and rationality in public task delivery. Section 3 discusses the research method and the construction of the developed model of decision-rights allocation, responsibility for inputs and outcome attribution. Section 4 presents the results of the analysis of the twelve configurations and evaluates them using the adopted criteria of efficiency-enhancing incentive potential. Section 5 discusses the findings, interpreting the mechanisms that arise under conditions of alignment and separation of authority, costs and benefits. The article concludes with the main findings, the limitations of the analysis and possible directions for further research.

II. Theoretical Foundations

A. *Efficiency of Public Task Delivery from Teleological, Resource-Based and Actor-Based Perspectives*

Efficiency is one of the fundamental and at the same time most ambiguous categories used in economics, reflecting both the interdisciplinary nature of the concept and the diversity of the areas in which it is applied. In economics, efficiency constitutes one of the principal standards for evaluating the use of scarce resources, and its importance as an economic category is emphasised, among others, by J. Wilkin and P. A. Samuelson and W. D. Nordhaus (Wilkin, 1997, pp. 25–26; Samuelson and Nordhaus, 1985, p. 28).

The multiplicity of interpretations of efficiency means that three mutually complementary approaches are particularly relevant to the analysis of public task delivery: the stakeholder, teleological and systems-based perspectives. Each isolates a different element of the process, and their joint consideration is necessary for identifying conditions conducive to the rational use of public funds.

The stakeholder approach, also referred to as the multiple-constituency approach, links organisational efficiency to relationships between the organisation and actors in its environment, which formulate their own, often differing and even conflicting expectations and assess organisational performance according to their own criteria. This perspective is particularly relevant in the public sector, where the state and its organisational units perform tasks intended to satisfy the collective and individual needs of multiple social groups, while the entities financing particular activities, deciding how they are to be performed and benefiting from the outcomes need not be identical. The resulting configuration of interests may affect both the choice of objectives and the means of achieving them, while a loss of balance between interest groups may lead to decisions that are suboptimal from the standpoint of the public interest and to inefficient resource use (Kulikowska-Pawlak, 2010, pp. 72–77; Galbraith, 1991, pp. 298–312).

The teleological approach centres the assessment of efficiency on the relationship between inputs, outcomes and stated objectives and therefore places particular emphasis on effectiveness, understood as the degree to which a previously defined desired outcome has been achieved. Efficiency may accordingly be interpreted as the relationship between the result obtained and the cost of obtaining it, on the assumption that rational action should produce the greatest possible results with the necessary level of inputs (Lozano-Platonoff and Gadomska-Lila, 2010, p. 290; Pasieczny and Więckowski, 1987, p. 14). Similarly, Drobniak emphasises the need to compare both direct and ultimate effects with the resources committed to project implementation (Drobniak, 2008, p. 56), which is particularly relevant in the public sector because some task objectives arise directly from law and the implementing entity has no freedom to define them.

The teleological understanding of efficiency corresponds to the logic of managing public funds, because actual results should be related not only to expenditure incurred but also to previously defined objectives whose achievement justified the commitment of resources. Jastrzębska identifies two fundamental ways of understanding public-sector efficiency: maximising social effects and seeking the greatest possible savings in inputs (Jastrzębska, 2003, p. 3). Misiąg, in turn, defines efficiency as achieving an acceptable relationship between the amount of public funds used and the effects of their use, while emphasising that the appropriate object of assessment should primarily be external effects, that is, outcomes experienced by the recipients of public services rather than solely by the entities providing them (Misiąg, 2005). This leads directly to a problem central to the present analysis: the entity bearing the inputs and the entity receiving the outcomes need not be the same participant in public task delivery.

The systems-based, or resource-based, approach shifts attention towards the management of resources and the relationship between the level of inputs and the value of results obtained. In this perspective, efficiency is defined, among other ways, as the ratio of effects to inputs (Melich, 1980, p. 17), the ratio of useful effects to inputs over time (Matwiejczuk, 2000, pp. 27–31), and the relationship between the value of material and non-material benefits generated by an action and the material and non-material inputs incurred in connection with it (Jasiński, Chomątowska and Janiak-Rejno, 2002, p. 371). A common feature of these approaches is that efficiency assessment depends on the manner in which resources are used, which means that not only the level of inputs matters, but also who bears their economic consequences and to what extent the entity deciding on their use is also responsible for the results of those decisions.

These approaches should not be treated as competing interpretations, but as complementary ways of understanding efficiency, because public task delivery requires simultaneous consideration of the objective, the resources used, the outcomes achieved and the actors whose interests, authority and responsibilities are connected with performance of the task. For the present analysis, it is therefore particularly important to combine the teleological perspective, which emphasises the objective and the effectiveness of achieving it, with the resource-based perspective, which relates outcomes to inputs, and with an actor-based perspective that identifies who holds decision rights, who bears financing responsibility and to whom the benefits or consequences of achieved outcomes are attributed.

B. *Rational Action and the Allocation of Decision Rights*

The efficiency of public spending is closely related to the rationality of action, because decision-making under resource scarcity requires both the identification of achievable objectives and the selection of means best suited to their attainment. In economic terms, rational action is conduct directed towards objectives that are attainable under given conditions using the means available to the decision-maker and best adapted to their effective achievement (Musiał, 2008, pp. 58–59; Hey, 1993, p. 12). Rationality is therefore always goal-oriented, and a fundamental element of rational action is the choice between alternative uses of resources (Nogal, 2014, p. 156; Unold, 2003, p. 16).

The distinction between instrumental and axiological rationality also shows that rationality assessment cannot be confined to selecting the best means of achieving a previously specified objective. Rationality also encompasses the choice of the objective itself, its consistency with the adopted value system, its attainability and the premises on which the decision is based. Objectives may be considered rational when they are attainable and form part of the value system being pursued; decisions when they result from knowledge-based analysis; and means when they permit an economic and efficient achievement of the intended outcomes while taking account of alternative uses of resources (Chmielecki, 1999, p. 197).

This distinction is particularly important in the public sector because the degree of autonomy of individual entities in performing tasks varies. An implementing entity may receive both a specified objective and a prescribed method of performance; it may receive the objective while retaining freedom to select the means of achieving it; or it may have the authority to define both the objective and the means leading to its achievement. Assessment of the conditions for rational action must therefore take account of the allocation of decision rights, since responsibility for outcomes should remain proportionate to the entity's actual influence over how the task is performed. Otherwise, responsibility for a result may be assigned to an entity that lacks sufficient authority to make the decisions necessary to achieve it.

From this perspective, the problem of efficiency in public task delivery is not limited to assessing whether an entity acted rationally; it also includes the prior question of whether the institutional arrangement within which the task was performed created conditions that made rational action possible. The requirement of rational management can be effectively met only when the scope of decision rights is adequate in relation to responsibility for inputs and outcomes.

C. *Actor-Based Attribution of Inputs and Outcomes as the Basis of the Incentive Mechanism*

An important extension of the resource-based interpretation of efficiency is to consider the relationship between the decision-making entity and the entities to which inputs and outcomes are attributed. Trojanek distinguishes four possible variants of this relationship: my inputs–my outcomes, my inputs–others' outcomes, others' inputs–my outcomes, and others' inputs–others' outcomes (Trojanek, 1994, p. 23). The typology assumes that the attribution of costs and benefits affects the behaviour of decision-makers because different configurations generate different incentives to limit inputs and increase outcomes.

In Trojanek's approach, the strongest alignment between the decision-maker's interest and the requirement of economy occurs when the same entity bears the inputs and receives the outcomes, whereas the least favourable configuration is that in which both the resources used and the outcomes obtained are attributed to other entities, because incentives both to economise on resources and to maximise outcomes are weakened (Trojanek, 1994, p. 24). This does not mean that a particular attribution of inputs and outcomes by itself determines the actual level of efficiency, since results also depend on institutional conditions, control mechanisms, the scope of responsibility and the decision-making capacity of the implementing entity. The typology should therefore be interpreted primarily as identifying differences in incentives rather than as an unconditional classification of the efficiency of particular arrangements.

Introducing an additional variable describing how objectives are set and how the means of achieving them are selected extends the input–output relationship by adding a decision-making dimension and thus links resource-based and teleological interpretations of efficiency with an actor-based analysis of responsibility. In the public sector, separation of decision rights, responsibility for resource use and attribution of the benefits arising from outcomes occurs much more frequently than in a classical market relationship; consequently, identifying only the level of inputs and outputs does not fully reveal the mechanism affecting the behaviour of the implementing entity. It becomes necessary to determine whether the entity can shape the objective or at least the manner of achieving it, whether it bears the economic consequences of decisions concerning resource use and whether it internalises the outcomes of the task.

Accordingly, the developed model is based on the assumption that efficiency-enhancing incentive potential does not result from any single characteristic of an institutional arrangement, but from the degree of alignment among three elements: decision rights, responsibility for inputs and outcome attribution. Misalignment among them does not automatically imply inefficient task delivery, but it may generate an asymmetry in which an entity makes decisions without fully bearing their economic consequences, finances activities without being able to influence adequately how they are performed, or is held responsible for an outcome whose benefits are attributed to other participants in the system. Conversely, alignment does not guarantee the highest level of actual efficiency, but it creates conditions in which responsibility, authority and the consequences of decisions are concentrated to a greater degree within the same entity.

These theoretical foundations justify moving from the earlier descriptive model, based on classifying possible relationships between objectives, inputs and outcomes, to an analytical model focused on assessing incentive alignment. This requires an explicit definition of the model variables, specification of the method for constructing the twelve configurations and adoption of criteria for comparing them, which is the subject of the next section.

III. Methodology and Construction of the Developed Model

A. *Nature of the Study and Research Procedure*

The study is conceptual and theoretical, which follows both from the subject of analysis and from its objective. The purpose is not to measure the actual level of efficiency achieved in a particular public task, but to identify mechanisms that may

strengthen or weaken efficiency depending on how decision rights, responsibility for inputs and outcome attribution are distributed. The research procedure combines a critical literature review, institutional and legal analysis, classification, and deductive reasoning supported by comparative analysis. Classification is of particular importance because it makes it possible to organise the possible actor configurations according to a defined set of characteristics and compare them in terms of their efficiency-enhancing incentive potential.

The point of departure for constructing the model is the resource-based interpretation of efficiency, in which assessment is based on the relationship between inputs and outcomes, subsequently extended by the actor-based dimension of their attribution. Trojanek identifies four possible relationships between the entity bearing the inputs and the entity receiving the outcomes: my inputs–my outcomes, my inputs–others' outcomes, others' inputs–my outcomes, and others' inputs–others' outcomes (Trojanek, 1994, pp. 23–24). This typology reveals significant differences in incentives associated with resource management, because the degree of interest in limiting inputs and maximising outcomes depends on whether the economic consequences of decisions and the benefits resulting from them are attributed to the same entity.

Distinguishing only the actor-based attribution of inputs and outcomes does not fully reflect the conditions under which public tasks are delivered, because the implementing entity may have varying degrees of freedom in setting objectives and selecting the ways of achieving them. An earlier extension of the framework to include the category of the objective made it possible to identify a broader set of configurations based on the close relationship between rationality, efficiency, effectiveness and optimisation. In the present study, this solution is developed by replacing the static category of 'ownership of the objective' with the allocation of decision rights, which makes it possible to identify more precisely the actual influence of the implementing entity on the objective and on the manner in which the task is performed.

This approach is consistent with the economic interpretation of rationality, according to which rational action includes both the selection of attainable objectives and the choice of means best suited to achieving them (Musiał, 2008, pp. 58–59; Hey, 1993, p. 12), while the distinction between instrumental and axiological rationality separates situations in which an entity merely selects the means of achieving a given objective from those in which it also participates in defining the objective itself.

The research procedure was conducted in four stages. First, three possible configurations of decision-rights allocation were identified. Second, each was combined with two variants of responsibility for inputs and two variants of outcome attribution, producing twelve possible configurations. Third, each configuration was assessed using four criteria describing efficiency-enhancing incentive potential. Fourth, the resulting configurations were compared in order to identify arrangements characterised by a high degree of alignment between authority and responsibility as well as variants in which these elements are separated or asymmetric.

B. Model Variables

The developed model comprises three fundamental dimensions: the allocation of decision rights, responsibility for inputs and outcome attribution. Each dimension describes a different aspect of public task delivery and is necessary for identifying the incentive structure affecting the implementing entity.

The first dimension is the allocation of decision rights, understood as the scope of authority of the implementing entity with respect to defining the objective and selecting the means used to achieve it. Three configurations are distinguished:

D1 – external decision control – both the objective of the task and the principal methods or means of implementation are determined by an external entity;

D2 – delegated implementation autonomy – the objective is determined by an external entity, while the implementing entity retains freedom to select the means of achieving it;

D3 – decision autonomy – within the tasks and competences assigned to it by law, the implementing entity has the authority both to define the objective and to select the means of implementation.

This distinction corresponds to the earlier analysis of instrumental and axiological rationality, in which the ability to select means independently and the ability to participate in setting objectives represent different levels of decision autonomy. Rationality cannot be assessed independently of the authority granted to an entity, because responsibility for an outcome is justified only to the extent that the implementing entity can actually influence the conditions under which that outcome is achieved.

The second dimension is responsibility for inputs, understood not as ownership of resources in the property-law sense, but as the economic attribution of the burden of resource use and responsibility for their rational expenditure. Two variants are distinguished:

N1 – inputs attributed to the implementing entity,

N2 – inputs attributed to an external entity.

The third dimension is outcome attribution, meaning the identification of the entity to which the principal benefits or consequences of the achieved outcome accrue. Two variants are distinguished:

E1 – outcomes attributed to the implementing entity,

E2 – outcomes attributed to an external entity.

This understanding of inputs and outcomes is consistent with Trojanek's approach; in the present study, however, it is not used to assign a predetermined efficiency level directly to each variant, but to identify the incentive structure resulting from bearing the economic consequences of resource use and internalising the outcomes of action.

TABLE 1. VARIABLES AND VARIANTS OF THE DEVELOPED MODEL.

Dimension	Symbol	Variant
Allocation of decision rights	D1	objective and means determined by an external entity
	D2	objective determined by an external entity; means selected by the

Dimension	Symbol	Variant
		implementing entity within its statutory remit
	D3	the implementing entity defines the objective and selects the means
Responsibility for inputs	N1	inputs attributed to the implementing entity
	N2	inputs attributed to an external entity
Outcome attribution	E1	outcomes attributed to the implementing entity
	E2	outcomes attributed to an external entity

Source: author's own elaboration based on the development of the actor-based model and the typology proposed by Trojanek (1994, pp. 23–24).

Combining the three variants of decision rights, the two variants of responsibility for inputs and the two variants of outcome attribution formally yields twelve configurations:

$3 \times 2 \times 2 = 12$

The number of configurations is therefore not the result of an arbitrary classification but follows from the combination of all states of the adopted variables. Each configuration can be represented as an ordered triple:

$C_{ijk} = (D_i, N_j, E_k)$

where:

D_i – variant of decision-rights allocation,

N_j – variant of responsibility for inputs,

E_k – variant of outcome attribution.

This formalisation is an important development of the earlier approach because it permits not only the identification of possible organisational variants, but also their systematic comparison according to uniform criteria.

C. Criteria for Assessing Efficiency-Enhancing Incentive Potential

A fundamental assumption of the model is the distinction between actually achieved efficiency and efficiency-enhancing incentive potential. The manner in which authority, inputs and outcomes are distributed does not directly determine the result of public task delivery, because the level of efficiency is also influenced by factors outside the model, including management quality, the competences of decision-makers, access to information, the design of the control system, the legal environment, the scale of resources and external conditions. High efficiency may therefore be achieved even in a configuration characterised by an unfavourable incentive structure, just as alignment of decision rights, responsibility and outcomes does not automatically guarantee proper resource use.

For this reason, the object of assessment is not the predicted level of efficiency but whether a given configuration creates conditions conducive to rational action. Four criteria are adopted.

The first criterion – decision autonomy – describes the degree of freedom enjoyed by the implementing entity in choosing how to achieve the objective and, in its broadest variant, in defining the objective itself. The criterion is important because an entity can reasonably be held responsible for an outcome only to the extent that it has actual influence over the process leading to that outcome.

The second criterion – responsibility for inputs – describes the extent to which the decision-making entity bears the economic consequences of resource use. Assigning financial responsibility to the entity making the choice may strengthen incentives to seek economical solutions, whereas separating it from decision rights may weaken incentives to rationalise expenditure.

The third criterion – outcome internalisation – describes the extent to which the implementing entity experiences the benefits or negative consequences of the achieved outcome. The criterion is relevant because interest in effectiveness is likely to be stronger when the consequences of decisions are directly connected with the situation of the entity making them.

The fourth criterion – alignment of authority and responsibility – provides a synthetic assessment of the relationship between decision rights, responsibility for resource use and responsibility for outcomes. A high degree of alignment occurs when the entity holding decision-making authority also bears the economic consequences of its decisions and remains responsible for the outcomes achieved. A low degree of alignment occurs when responsibility is separated from the actual ability to influence how the task is performed.

These criteria replace a simplified classification of configurations as 'efficient' or 'inefficient' with an analysis of the mechanism that may strengthen or weaken rational resource use. Particular importance is attached to the alignment of authority and responsibility, because asymmetries characteristic of many public tasks appear precisely in this area: the ability to spend resources without bearing their full consequences, bearing costs without adequate influence over task implementation, or being responsible for an outcome while having limited decision autonomy.

D. Construction of the Twelve Model Configurations

Combining the adopted variables yields twelve configurations, presented in Table 2. At this stage no assessment of efficiency-enhancing incentive potential is assigned to them, because their proper analysis requires application of the four criteria presented in Section 3.3 and constitutes the principal result reported in the following section.

TABLE 2 CONFIGURATIONS OF THE DEVELOPED MODEL

Configurations	Decision rights	Responsibility for inputs	Outcome attribution
C1	D1	N1	E1
C2	D1	N1	E2
C3	D1	N2	E1
C4	D1	N2	E2
C5	D2	N1	E1
C6	D2	N1	E2
C7	D2	N2	E1
C8	D2	N2	E2
C9	D3	N1	E1
C10	D3	N1	E2
C11	D3	N2	E1
C12	D3	N2	E2

Source: author's own elaboration.

The model constructed in this way separates three categories that often occur together in public-sector practice but need not

be attributed to the same entity. The first identifies who makes decisions, the second who bears the economic burden of their implementation, and the third to whom the consequences of the achieved outcome accrue. Only simultaneous consideration of all three dimensions reveals the actual incentive structure present in public task delivery.

The adopted structure also permits formulation of the main analytical assumption for the subsequent analysis: the efficiency-enhancing incentive potential of a configuration increases with the degree of alignment between decision rights, responsibility for inputs and outcome attribution, whereas asymmetry among these elements increases the risk of weakening incentives for rational and effective action. This assumption does not imply a mechanical relationship between a particular configuration and the actual level of efficiency achieved; rather, it provides a basis for comparing the institutional conditions under which the implementing entity makes decisions.

The proposed formalisation therefore moves from the earlier typology of objective–input–outcome relations presented in the monograph Wybrane problemy efektywności w sektorze publicznym (Tetłak, 2026, pp. 80–92) to an analytical model focused on assessing the degree of alignment among decision rights, financial responsibility and outcome attribution. This transition constitutes the principal development of the earlier concept and provides the basis for analysing the twelve configurations in the next section.

IV. Results – Assessment of Efficiency-Enhancing Incentive Potential

A. Principles for Assessing Model Configurations

Application of the model presented in the methodological section produces twelve configurations that differ in the scope of decision rights held by the implementing entity, responsibility for inputs and the attribution of outcomes. The earlier version of the model primarily served to organise possible relationships among objectives, inputs and outcomes and to indicate variants considered more or less favourable from the perspective of public spending efficiency (Tetłak, 2026, pp. 90–91). Developing the model further requires abandoning direct assignment of a specific efficiency level to individual configurations, because the institutional arrangement itself does not determine the actual result; instead, it creates an incentive structure within which decisions concerning task delivery are made.

Individual configurations are therefore assessed not from the perspective of efficiency understood as a measurable input–output relationship, but in terms of efficiency-enhancing incentive potential, defined as the extent to which the distribution of decision-making authority, responsibility for inputs and outcome attribution creates conditions conducive to rational and effective action. The approach assumes that such conditions arise above all when the entity capable of influencing the course of task delivery simultaneously bears the economic consequences of decisions concerning resource use and has an interest in achieving the expected outcomes.

A qualitative scale comprising three basic levels – low, moderate and high – is used to compare the configurations, with an additional very high category reserved exclusively for complete alignment of all analysed elements. In that configuration, decision rights, responsibility for inputs and outcome internalisation are concentrated within the same entity. The use of a qualitative scale instead of a synthetic point index is deliberate: the criteria are heterogeneous and cannot be measured in the same units, while mechanically summing them would create an appearance of precision that cannot be justified in a conceptual and theoretical study.

The configurations are canonical in character, meaning that they represent analytically distinct boundary cases of input and outcome attribution. In public-sector practice, mixed arrangements are possible in which task financing or resulting benefits are shared among several entities. Such arrangements, however, do not constitute a separate logical category but occupy intermediate positions between the configurations identified. This assumption preserves the clarity of the model while allowing it to be used in the analysis of more complex institutional arrangements.

It should also be noted that the numbering of configurations C1–C12 used in this article does not correspond to the numbering of the twelve variants previously presented in the monograph. This results from a change in the basis of classification: the earlier concept used the category of ownership of the objective, including its joint attribution, whereas the present model employs three levels of decision-rights allocation – external determination of both objective and means, external determination of the objective combined with autonomy in selecting the means, and independent determination of both objective and means. The identical number of twelve variants therefore results from a different analytical structure. In the monograph, the model primarily classified objective–input–outcome relationships, whereas in this article it provides the basis for analysing the incentive-alignment mechanism.

Table 3. Matrix of efficiency-enhancing incentive potential in the developed model.

Configuration	Decision autonomy	Responsibility for inputs	Outcome internalisation	Alignment of authority and responsibility	Efficiency-enhancing incentive potential
C1 – D1/N1/E1	low	high	high	moderate	moderate
C2 – D1/N1/E2	low	high	low	low	low
C3 – D1/N2/E1	low	low	high	low	low
C4 – D1/N2/E2	low	low	low	low	low
C5 – D2/N1/E1	moderate	high	high	high	high
C6 – D2/N1/E2	moderate	high	low	moderate	moderate
C7 – D2/N2/E1	moderate	low	high	moderate	moderate

Configuration	Decision autonomy	Responsibility for inputs	Outcome internalisation	Alignment of authority and responsibility	Efficiency-enhancing incentive potential
C8 – D2/N2/E2	moderate	low	low	low	low
C9 – D3/N1/E1	high	high	high	high	very high
C10 – D3/N1/E2	high	high	low	moderate	moderate
C11 – D3/N2/E1	high	low	high	moderate	moderate
C12 – D3/N2/E2	high	low	low	low	low

Source: author's own elaboration.

The assessment presented in Table 3 should not be interpreted as a forecast of the level of efficiency achieved in a specific public task. It describes only the incentive structure associated with a given configuration. In particular, low efficiency-enhancing incentive potential does not mean that a task must be performed inefficiently, because weak internal incentives may be partly compensated by external control, contractual arrangements, performance indicators, sanctions, supervisory mechanisms or the professionalism of the implementing entity. Conversely, a configuration characterised by a high degree of alignment does not guarantee rational management if other factors reduce the quality of decision-making.

B. Configurations of External Decision Control

The first group comprises configurations C1–C4, in which both the objective and the principal means of achieving it are determined by an external entity. The implementing entity therefore has limited influence over the design of the task and its role is focused mainly on carrying out previously specified activities. Such an arrangement is characteristic of highly regulated tasks or situations in which legislation or a superior authority specifies not only the desired outcome but also the basic conditions for achieving it.

Configuration C1 – D1/N1/E1 is characterised by a particular asymmetry. The implementing entity is responsible for the use of inputs and internalises the consequences of the outcomes achieved, while its decision rights remain limited. On the one hand, this creates strong motivation to use resources economically and to achieve the expected outcome; on the other hand, opportunities to optimise the method of action are constrained by externally imposed solutions. The configuration should therefore be assessed as having moderate efficiency-enhancing incentive potential, because strong economic responsibility is not fully matched by a corresponding scope of authority.

In configuration C2 – D1/N1/E2 the asymmetry is deeper. The implementing entity bears the economic burden of resource use while having limited influence over the method of implementation and not internalising the principal outcomes. Such an arrangement creates a strong incentive to limit costs, but it need not generate an equally strong motivation to maximise the quality or scope of results because the benefits arising from them accrue to an external entity. This creates a risk that cost orientation will dominate outcome orientation.

The opposite mechanism appears in configuration C3 – D1/N2/E1, where the implementing entity benefits from the outcomes but does not bear the economic burden of the resources committed. Under such conditions, interest in maximising the outcome may be high while the incentive to limit costs remains weak. At the same time, the lack of decision autonomy restricts the entity's ability to shape the input–output relationship independently, meaning that strong interest in the outcome does not automatically translate into rational resource use.

Configuration C4 – D1/N2/E2 describes a situation in which the implementing entity neither bears the principal inputs nor internalises the outcomes and also lacks significant decision autonomy. Its role is primarily executive. Direct incentives for economy and outcome maximisation are therefore weak, so task efficiency depends to a particularly high degree on the quality of the control system, proper specification of performance standards and the responsibility of the external entity to which both decision-making and the economic consequences of implementation are attributed.

The analysis of the first group leads to the conclusion that assigning responsibility for inputs and outcomes to an entity is not sufficient unless it is accompanied by an adequate ability to influence how the task is performed. Restrictions on decision rights reduce the possibility of using information held by the implementing entity and adapting methods to changing conditions; consequently, even C1, in which both costs and outcomes are attributed to the implementing entity, does not achieve the highest efficiency-enhancing incentive potential (Musiał, 2008, pp. 58–59; Unold, 2003, p. 16).

C. Configurations of Delegated Implementation Autonomy

The second group comprises configurations C5–C8, in which the objective is determined by an external entity, while the implementing entity retains the ability to choose the means leading to its achievement. This arrangement is particularly important in the public sector because it separates the decision concerning what is to be achieved from the decision concerning how the objective is to be achieved. External goal setting therefore does not automatically restrict rational action if the implementing entity has sufficient instrumental autonomy (Leśkiewicz, 1994, pp. 50–52; Unold, 2003, p. 16).

Configuration C5 – D2/N1/E1 displays a high degree of incentive alignment. Although the objective is externally defined, the implementing entity independently selects the means of achieving it, bears responsibility for the resources used and internalises the outcomes. Operational freedom is therefore combined with pressure for economy and an interest in effectiveness. The configuration has high efficiency-enhancing incentive potential despite the absence of full autonomy in defining the objective.

This finding is important for the proposed concept because it demonstrates that externally set objectives are not in themselves

a source of weakness in the efficiency mechanism. For many public tasks, goal setting by legislation or a superior authority is a natural consequence of the division of public competences and responsibilities. The problem emerges only when external goal setting is accompanied by excessive restriction of the freedom to select the means or by separation between the entities bearing costs and those receiving outcomes.

Configurations C6 – D2/N1/E2 and C7 – D2/N2/E1 are asymmetric. In the first, the entity has autonomy in selecting means and bears the inputs, but the outcomes are attributed to an external entity, which may strengthen cost containment while weakening the internalisation of benefits arising from improved results. In the second, the entity retains freedom to select the means and benefits from the outcomes but does not bear the economic consequences of the resources used, producing the opposite asymmetry – strong interest in results combined with weaker motivation to minimise inputs. In both cases, efficiency-enhancing incentive potential is moderate because the means can be adjusted rationally, but one of the two basic disciplining mechanisms is weakened.

In configuration C8 – D2/N2/E2, the implementing entity has freedom to determine how the task is performed but neither bears the economic costs of its decisions nor internalises the outcomes. Implementation autonomy is thus separated from the principal economic consequences of action. Such an arrangement may increase the risk of choosing solutions that are convenient for the implementing entity but not necessarily optimal from the perspective of the financing entity or the outcome recipient. Efficiency-enhancing incentive potential is therefore low unless implementation autonomy is linked to an appropriately designed system of control, contracting or performance-based accountability.

D. Configurations of Decision Autonomy

The third group comprises configurations C9–C12, in which, within its statutory remit, the implementing entity independently defines both the objective and the means of achieving it. This represents the highest level of decision autonomy in the model; however, autonomy alone does not determine efficiency-enhancing incentive potential, because its effect depends on whether the entity's decisions are linked to responsibility for resource use and the consequences of outcomes.

Configuration C9 – D3/N1/E1 is characterised by full alignment of all three model dimensions.

The same entity defines the objective and the means, bears the economic consequences of resource use and internalises the outcomes of its actions. Under the assumptions adopted, this configuration creates the strongest direct structure of efficiency-enhancing incentives because decision autonomy is matched by responsibility for both inputs and outcomes. This does not automatically imply the highest actual efficiency, but it does mean that no structural separation exists between decision rights and the principal consequences of exercising them.

Configuration C10 – D3/N1/E2 preserves strong cost responsibility under decision autonomy, but outcomes are attributed to an external entity. This arrangement may encourage economy because the implementing entity bears the economic consequences of the means used, while at the same time weakening motivation to maximise outcomes beyond the minimum required level. A potential conflict may therefore arise between economy and effectiveness.

In configuration C11 – D3/N2/E1, the entity has decision autonomy and internalises outcomes but does not bear the burden of the resources used. This mechanism may encourage a strong orientation towards results while simultaneously creating a risk of excessive resource commitment, because the benefits from additional inputs accrue to the implementing entity whereas their economic costs are borne by another entity. Autonomy without cost responsibility may therefore weaken economy.

The clearest separation occurs in configuration C12 – D3/N2/E2, in which the entity has decision rights over both the objective and the means but bears neither the principal inputs nor the outcomes. From the perspective of the mechanism analysed, this arrangement is particularly susceptible to weak incentives because the ability to decide is separated both from the economic burden of implementation and from the benefits or negative consequences of the result. The configuration therefore has low efficiency-enhancing incentive potential, and rational conduct requires external mechanisms of responsibility and control.

The analysis of the third group leads to an important conclusion: decision autonomy supports efficiency only when it is linked to responsibility for the consequences of decisions. Expanding autonomy in conditions of external financing and external outcome attribution may fail to strengthen efficiency-enhancing incentives and may instead increase the asymmetry between the right to decide and responsibility for the result.

E. Synthesis of Results

Comparison of the twelve configurations shows that efficiency-enhancing incentive potential is not a function of a single variable but results from the interaction of decision rights, responsibility for inputs and outcome attribution. The most important result of the analysis is therefore that none of the three elements can be considered in isolation. High autonomy does not guarantee rational management when an entity neither bears the costs of its decisions nor internalises their outcomes, just as financial responsibility may fail to create sufficient efficiency incentives if an entity lacks the ability to select appropriate means.

The strongest incentive structure occurs in configuration C9, where decision rights, responsibility for inputs and outcome attribution are concentrated within the same entity. Full autonomy is not, however, a necessary condition for high efficiency-enhancing incentive potential. Configuration C5 shows that an externally defined objective can also be pursued under strong incentives for economy and effectiveness when the implementing entity retains freedom to choose the means, bears responsibility for inputs and internalises the outcomes.

This result refines the first research proposition. Alignment among decision rights, responsibility for inputs and outcome

attribution does strengthen efficiency-enhancing incentive potential, but it does not require all decisions to be concentrated within a single entity. What matters is the alignment between the scope of autonomy and the scope of responsibility rather than the maximisation of autonomy itself.

The second research proposition is also supported. Separating the entity bearing the inputs from the entity receiving the outcomes creates two different forms of asymmetry. In the first, the entity bears costs but does not internalise benefits, which may lead to excessive concentration on savings; in the second, it benefits from the outcomes without bearing the economic consequences of the inputs, which may encourage outcome expansion without sufficient cost discipline. Both arrangements reduce incentive alignment, although through different mechanisms.

The analysis also supports the third research proposition, according to which external goal setting need not weaken potential efficiency. Configuration C5 shows that the essential condition is to leave the implementing entity sufficient autonomy in selecting the means and to link that autonomy to responsibility for resources used and outcomes achieved. This is particularly important in public tasks, whose objectives are often specified by law or superior authorities, because it shifts the emphasis from the question 'who sets the objective?' to the question 'does the entity responsible for delivery possess authority and bear consequences commensurate with the task entrusted to it?'

Consequently, the principal result of the study can be formulated as follows: the efficiency-enhancing incentive potential of public task delivery increases not so much with the autonomy of the entity as with the degree of alignment between the ability to make decisions and the economic and functional consequences of those decisions. Misalignment creates an incentive asymmetry that can be mitigated only through additional mechanisms of control, coordination, contracting or accountability.

V. Discussion

A. *Alignment of Decision Rights and Responsibility as a Condition for Rational Action*

The analysis indicates that the fundamental problem in assessing the efficiency of public task delivery is not solely the relationship between inputs and outcomes, but also the way in which authority and responsibility are distributed among the entities participating in the task. In the public sector, these relationships may be considerably more complex than in classical market activity because the entity defining the objective, the entity financing implementation, the entity making decisions on resource use and the recipient of the outcomes need not be identical. Rationality should therefore be considered not only as a characteristic of a decision made by a particular entity, but also as a feature of the institutional arrangement within which that decision is taken (Kulikowska-Pawlak, 2010, pp. 72–77; Galbraith, 1991, pp. 298–312).

The results confirm the particular importance of aligning the scope of decision rights with the scope of responsibility, because assigning responsibility for an outcome is logically linked to the entity's actual ability to influence how the task is performed (Jensen and Meckling, 1976, p. 308; Eisenhardt, 1989, pp. 58–61). If an entity is responsible for the outcome but cannot independently select the means of achieving it, even full responsibility for inputs and outcomes does not create conditions of complete alignment. Likewise, decision autonomy alone does not generate strong efficiency-enhancing incentives if the entity does not bear the economic consequences of resource use or is not affected by the outcome.

This approach extends earlier considerations of the actor-based attribution of inputs and outcomes. In Trojanek's model, the most favourable situation is that in which both inputs and outcomes are attributed to the same entity, whereas the least desirable is the 'others' inputs–others' outcomes' configuration, characterised by weak incentives both to economise on resources and to maximise results (Trojanek, 1994, pp. 23–24). The developed model shows, however, that even within the same input–outcome relationship, incentive potential may vary depending on the scope of decision rights held by the implementing entity. Proper assessment of efficiency conditions therefore requires consideration of three interrelated dimensions rather than two.

An important conclusion also concerns external goal setting. In the public sector, autonomy in defining the objective cannot be treated as a necessary condition for efficient action because a substantial proportion of tasks are performed on the basis of statutory obligations or decisions of superior authorities. In such cases, the key issue is not whether the objective was externally determined, but whether the entity responsible for achieving it was left sufficient freedom to select the means rationally and whether responsibility for resource use was linked to responsibility for the result. In this sense, D2 – external specification of the objective combined with instrumental autonomy of the implementing entity – may create conditions conducive to high efficiency-enhancing incentive potential.

This conclusion is consistent with the teleological interpretation of efficiency, in which actual outcomes are assessed against previously defined objectives, but it also indicates the need to extend effectiveness assessment to the institutional conditions under which the objective is pursued. Failure to achieve a specified result does not necessarily imply irrational behaviour by the implementing entity; it may also result from misalignment between the scope of assigned responsibility and the authority required to bear that responsibility effectively (Drobniak, 2008, p. 56; Jastrzębska, 2003, p. 3; Misiąg, 2005).

B. *Municipal Waste Management as an Example of Responsibility Asymmetry*

A particularly useful illustration of the mechanism analysed is municipal waste management, which was already used in the original construction of the model as an example of separation between the entity setting objectives, the entity bearing inputs and the entity to which the final outcome is attributed. Under

the current institutional arrangement, municipalities perform tasks arising from statutory obligations, including the duty to achieve specified levels related to waste management (Article 3b(1) of the Act on Maintaining Cleanliness and Order in Municipalities; Journal of Laws 2025, item 733, as amended), while retaining a certain degree of freedom in choosing organisational solutions and the means used to fulfil those obligations.

From the perspective of the developed model, the task is close to configuration D2 because the objective is externally determined, whereas the local government unit has a degree of autonomy in selecting the means used to achieve it. This does not automatically imply high efficiency-enhancing incentive potential, because the remaining dimensions of the model are not fully concentrated within the same entity.

The inputs associated with organising the waste-management system are borne at municipal level and financed primarily through the local waste-management fee system (Article 6r of the Act on Maintaining Cleanliness and Order in Municipalities; Journal of Laws 2025, item 733, as amended), meaning that the economic consequences of decisions concerning system organisation are attributed to a substantial extent to the local community. At the same time, some of the principal outcomes are supra-local: achieving required recycling levels, reducing landfilling and meeting environmental-policy objectives form part of goals pursued at national level and, more broadly, of obligations arising from supranational regulation. In the original version of the model, this relationship was described as a situation in which the municipality bears the inputs while the outcome, understood as a result achieved at system level, extends beyond the municipality's own sphere of responsibility.

At this point, the developed model allows a more precise interpretation than the earlier ownership-based approach. It is not necessary to state that the state 'owns' the outcome, because the result of waste management is multi-actor in nature and benefits both the local community and the wider public system. The more relevant question is the extent to which the entity bearing the costs and making decisions internalises the outcomes of its own actions. Where a substantial proportion of environmental, systemic and regulatory benefits remains outside the municipality's direct calculus while the costs of fulfilling obligations are borne directly by it, an asymmetry may arise between cost responsibility and outcome internalisation.

This asymmetry becomes particularly important when failure to achieve an externally imposed objective may result in financial sanctions for the implementing entity. Earlier analysis showed that a municipality may bear financial responsibility for failure to achieve statutory levels even though the outcome depends not only on its own decisions but also on residents' behaviour, the performance of waste collection and treatment operators, treatment infrastructure and the regulatory environment (Tetłak, 2023, p. 59).From the perspective of the proposed model, this does not imply that the system must be inefficient; rather, responsibility for the outcome may be broader than the actual capacity of a single entity to shape it. Such an arrangement creates a risk of misalignment between authority and responsibility because a local government unit is accountable for achieving an objective whose realisation is interdependent with the behaviour and decisions of many other participants in the system.

The example of waste management therefore confirms the conclusion drawn in Section 4: an externally specified objective is not in itself an efficiency problem if the implementing entity has an adequate degree of implementation autonomy. A potential source of inefficiency arises when responsibility for costs and outcomes is not appropriately aligned with the entity's actual capacity to influence task delivery.

C. The Role of Mechanisms Compensating for Incentive Asymmetry

The presence of asymmetry between decision rights, responsibility for inputs and outcome attribution does not mean that such arrangements should be eliminated from the public sector. In many cases they result from the very nature of public tasks, whose objectives are established at a superior level, whose financing may come from several sources and whose outcomes are collective and cannot be attributed exclusively to a single entity. Under these conditions, the key issue is not the elimination of separation between authority and responsibility but the use of mechanisms that compensate for the incentive asymmetries created.

Such mechanisms may include an appropriate financing system, performance control, outcome indicators, responsibility rules, incentive systems, coordination between entities and arrangements enabling the implementing entity to adapt the means used to the actual conditions of task delivery. The greater the separation between the entity making decisions, the entity bearing costs and the entity benefiting from outcomes, the more important mechanisms that limit the consequences of that separation become (Jensen and Meckling, 1976, p. 308; Eisenhardt, 1989, pp. 58–61).

In this context, responsibility must be understood appropriately. It should not mean solely the possibility of imposing sanctions for failure to achieve a specified result, but should remain linked to the scope of authority that makes it possible to influence that result. If an entity is responsible for performing a task but cannot rationally select the means of implementation, or if the outcome depends to a considerable extent on the actions of other participants in the system, intensifying sanctions alone may fail to increase efficiency and instead increase the financial risk borne by the implementing entity.

Similarly, separation between the financing entity and the decision-making entity does not necessarily lead to inefficiency when the financing system contains mechanisms linking resource use to results. The problem arises when the entity controlling resources does not bear the consequences of their use or when the financing entity lacks tools for assessing the adequacy of inputs in relation to outcomes. In such circumstances, formal compliance control alone cannot replace efficiency control (Jensen and Meckling, 1976, p. 308; Eisenhardt, 1989, pp. 58–61).

These relationships suggest that the model can be used not

only to classify existing institutional arrangements but also as a diagnostic tool for identifying points at which authority, responsibility and benefits are separated and for selecting mechanisms capable of reducing the resulting risk of inefficiency.

D. Theoretical and Practical Significance of the Developed Model

The theoretical significance of the proposed approach lies primarily in extending the traditional input–output relationship by adding a decision-making dimension and in abandoning the assumption that actor-based attribution of costs and benefits can directly determine the level of efficiency. The analysis indicates that institutional configuration affects the conditions conducive to efficiency but does not determine the actual level achieved, which remains dependent on a range of organisational, informational and external factors.

The developed model also helps organise the relationships among rationality, effectiveness and efficiency. Rationality concerns the conditions under which objectives and means are selected; effectiveness concerns the degree to which intended outcomes are achieved; and efficiency requires relating results to inputs (Chmielecki, 1999, p. 197; Drobniak, 2008, p. 56; Misiąg, 2005). In the public sector, none of these categories should be assessed independently of who holds decision-making authority, who bears the cost of implementation and who is responsible for the outcome.

From a practical perspective, the model may be useful in designing and assessing the delivery of tasks performed by several levels of public administration or several interrelated entities. It can identify situations in which responsibility for an outcome is assigned to an entity with limited influence over its achievement, in which the decision-making entity does not bear responsibility for resource use, or in which the entity financing the task does not internalise the outcomes of the action. In each case, the model does not automatically determine whether the task is performed efficiently, but it identifies areas requiring particular control, coordination or modification of the institutional design.

The analysis of municipal waste management shows that the most important problem need not be the mere separation of roles between the state, local government units and other participants in the system, but rather insufficient alignment between the scope of responsibility and the actual capacity of individual entities to influence the outcome. The earlier version of the model indicated primarily that some ownership configurations may be unfavourable from the perspective of efficiency (Tetłak, 2026, pp. 80–92). The present development identifies the mechanism that creates this risk and shows that it may be mitigated either by increasing alignment between authority and responsibility or by applying appropriate compensating mechanisms.

Consequently, the model may be treated as an instrument of institutional analysis preceding direct efficiency measurement. It can indicate whether the arrangement within which a public task is delivered creates conditions conducive to rational resource use and outcome achievement or contains structural asymmetries requiring additional mechanisms of coordination and control.

VI. Conclusions

Assessment of the efficiency of public task delivery cannot be limited to comparing inputs and outcomes because, in the public sector, the processes of setting objectives, selecting the means of implementation, financing tasks and obtaining outcomes may involve several entities with different powers, responsibilities and interests. Under such conditions, analysis must consider not only the relationship between inputs and outcomes but also the way in which decision rights, responsibility for resource use and the consequences of outcomes are distributed.

The aim of the article was to develop an actor-based model of public task delivery by analysing the incentive mechanisms resulting from the separation of rights to set objectives and select the means of achieving them, responsibility for inputs and outcome attribution, and then to identify configurations that strengthen or weaken the potential for efficient management of public funds. The analysis answers the research question by showing that alignment or misalignment among decision rights, responsibility for inputs and outcome attribution shapes the incentive structure within which the implementing entity makes decisions. The decisive factor is not the maximisation of autonomy, but an appropriate fit between the scope of authority and the scope of responsibility borne.

The first research proposition – that greater alignment among decision rights, responsibility for inputs and outcome attribution strengthens incentives for rational management of public funds – is supported by the analysis. The strongest incentive structure occurs where the entity has decision autonomy, bears the economic consequences of resource use and internalises the outcomes. This does not mean, however, that concentration of all rights and responsibilities within a single entity is a necessary condition for high efficiency-enhancing incentive potential, because an externally specified objective may also be compatible with rational management if the implementing entity retains sufficient freedom to select the means of implementation.

The second proposition is also supported: separating the entity bearing the inputs from the entity receiving the outcomes may weaken efficiency-enhancing incentives. The analysis distinguishes two different mechanisms of asymmetry. When an entity bears the inputs but does not internalise benefits, it may focus excessively on cost reduction at the expense of the quality or scope of the outcome. When an entity benefits from outcomes without bearing the economic burden of the resources used, there is a risk of maximising results without adequate cost discipline. In both cases, the problem is not separation of roles as such, but the absence of an appropriate mechanism compensating for the asymmetry created.

The third proposition – that external goal setting need not reduce the potential efficiency of the task – is likewise supported. Many public-sector objectives follow directly from

statutory obligations or decisions of superior authorities; therefore, the absence of autonomy in defining the objective should not itself be interpreted as a factor causing inefficiency. What is crucial is that the implementing entity retain sufficient autonomy to select the means rationally and that responsibility be proportionate to its actual capacity to influence the outcome.

Municipal waste management is particularly important in this context because it shows that an entity performing a statutorily defined task may be held responsible for an outcome that depends not only on its own decisions but also on residents' behaviour, contractors, infrastructure and regulatory conditions. The example confirms that rationality and efficiency assessment should consider not only the final result but also the alignment between the responsibility assigned to an entity and its actual authority and capacity to influence task delivery.

The principal contribution of the article is therefore the development of the earlier objective–input–outcome–ownership model, which identified twelve responsibility variants differing in motivation, propensity to economise and risk of waste. In the present approach, the model has been transformed from a descriptive typology into an analytical structure based on three dimensions – allocation of decision rights, responsibility for inputs and outcome attribution – and supplemented with uniform criteria for assessing efficiency-enhancing incentive potential. This makes it possible to replace categorical assignment of high or low efficiency to particular configurations with an analysis of institutional conditions that support or constrain rational action.

The analysis also leads to the conclusion that the most important factor shaping efficiency-enhancing incentive potential is not decision autonomy alone, the source of financing alone or outcome attribution alone, but the degree of alignment between the ability to make decisions and the economic and functional consequences of those decisions. Misalignment does not automatically imply inefficiency, but it increases the importance of additional mechanisms of control, coordination, performance accountability and responsibility.

The proposed model is conceptual and theoretical, which is also its principal limitation. The analysis concerns the structure of potential incentives rather than actual levels of efficiency, which remain dependent on many additional factors, including management quality, information availability, the competences of decision-makers, the design of the financing system and legal and organisational conditions. The qualitative assessment of configurations should therefore not be treated as a direct efficiency measurement tool, but as an instrument for identifying arrangements in which particular incentive asymmetries may arise.

A natural direction for further research is the empirical verification of the model by applying it to selected types of public tasks characterised by different allocations of decision rights, financing arrangements and outcome attribution. This would make it possible to examine the extent to which the configurations and incentive mechanisms identified in the model are reflected in actual task-delivery results and to determine which mechanisms compensating for the separation of authority and responsibility are most effective. Municipal waste management is a particularly promising field for such research because it combines statutorily defined objectives, local-government responsibility for system organisation, local financing and outcomes extending beyond the boundaries of a single local government unit.

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