The implementation of a planning-programing-budgeting system (PPBS) of educational management has implications for teachers, legislators, and taxpayers, as well as for administrators. Teachers have a major responsibility for instructional improvement that can be accomplished by their writing behavioral objectives and planning instructional methods. Principals must coordinate the educational program as it relates to their buildings or facilities; the superintendent has supreme leadership over the entire PPB system. Legislators must become accustomed to program budgeting and move away from line item budgeting; and taxpayers, if accorded greater involvement in the budget process, could communicate more openly with administrators. (RA)
PPBS AND ITS IMPLICATIONS FOR YOU

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The innovation referred to as Planning, Programming, Budgeting, Systems (PPBS) is currently being examined by school officials in view of the benefits the school system in general can derive from its implementation. Many times groups both internal and external of the school organization ask the question "what does PPBS have in store for me"? It is the authors' intent to explore the implications PPBS has for groups such as teachers, administrators, legislators, and taxpayers. In addition, it may be noted that the cooperation from the above mentioned groups is imperative if PPBS ever intends to become an effective and efficient tool in school management and operation.

The teacher has an important role in developing a PPBS model in that he can contribute his professional judgment in defining educational objectives, consider impending alternatives to programs and select a plan of action.1

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But the task will not be easy and teachers may reject the planning implications inherent in the PPBS system. The California Teachers Association pointed out the implication for teachers in the following excerpt:

Increased emphasis on teacher planning of goals and objectives infers higher expectations in terms of performance and competence from classroom teachers. Teachers have always planned their presentations daily, weekly, monthly and yearly; but they have not always been required to match their objectives with the district goals. They have not always been asked to identify in detailed written plans behavioral objectives, terminal behaviors, instructional methods, planning time needs, personnel role changes, identify alternative programs for different student populations, make project revisions, identify information requirements needed for better decisions in curriculum and instruction, rate and identify curriculum materials, develop performance and test criteria for evaluation purposes.2

The teachers' role and interaction within the PPBS can lead one to hypothesize that improving the instruction may very well fit within the objectives of PPBS. Too often literature in this area expounds that PPBS is a fiscal tool used in controlling expenditures and little is mentioned of its other highly important purposes. It seems appropriate, therefore, to examine PPBS from the standpoint of its potential as a tool for improving the instructional program and the learning experiences of students. Pearl River School District, Pearl River, New York, has realized this fact as David M. Jones, Assistant Superintendent of Instruction comments:

If PPBS is to be a viable instructional tool in a school district, it requires leadership, commitment and involvement of the district's instructional personnel, namely, central office administrators, building principals, curriculum supervisors, and teachers. Experience has shown that PPBS under the unilateral direction of the school business administrator alone generally is nothing more than another glorified accounting system.3

In that PPBS is a multi-lateral approach administrators must be a strong


3Jones, op. cit., p. 405.
coordinating factor throughout its implementation and operation. Principals, for instance, must coordinate the educational program as it relates to his particular building or facility. He must work closely with his teachers and curriculum developers when formulating the educational program. He should also estimate the costs of his programs with the assistance of teachers and curriculum developers.

The superintendent should have the supreme leadership for the overall PPBS system. He is responsible for establishing the main goals and objectives of the school whereby PPBS can be formulated and implemented. The superintendent should then allocate his school's scarce resources from the necessary feedback he receives from PPBS within the boundaries of the organization's overall goals. He then is responsible for transmitting these decisions to the school board.

In that the operation of a school district depends to some extent on the number of dollars appropriated by the state legislature, PPBS has important implications to elected state officials. Some of the leading advocates of PPBS in education note that the state legislature often operates on an antiquated (traditional) basis while schools are attempting to utilize PPBS. Harry J. Hartley notes some of these critical needs in the following excerpt:

Legislative appropriations for education continue to be based on an object-of-expenditure basis rather than a program basis. This tends to restrict the extent to which programmatic priorities can be determined with analytical tools. It also tends to perpetuate meaningless truisms and cliches such as "meet the needs." A well informed political representative of the future will no longer be content to know in mere dollar terms, what constitutes the abstract needs of a school. He will be unimpressed with continuing requests for more input without some concurrent explanation of schools output.4

However true this may be, one must also realize that these implications for state legislature are not to be considered a panacea or a means of completely alleviating the existing line-item or functional budgeting when converting to PPBS. As a legislative unit (or any organization) converts from traditional budgets to PPBS, some mode of comparison is needed. One such example happened a few years ago in Wisconsin. The state mandated that not only schools, but all governmental agencies should convert to PPBS. The first year the program budget was in existence the executive branch gave the legislature only a program budget, completely eliminating the line-item budget used in the previous years. The legislature's criticism was that they did not understand what they had since they had no basis of comparison. This incident almost brought about an early death of PPBS in that state.

Since legislative appropriations do not meet the entire financial needs of school districts one must be cognizant of the implications PPBS has for taxpayers; since it is they who "make up the difference" for school budgets. This difference has been widening during the past few years. Spiraling costs for public education have all "used...". School districts have been increasingly in a financial "squeeze" due to the voter rejection of budgets and bond issues. It seems that the issue of accountability has never been more eminent which often leads to suspicion between school officials and the public. PPBS may be one attempt at opening clear communication channels between the taxpaying public and the school administrators. It will prove helpful to the public in that it will permit the following to transpire:

(1) Greater community involvement in the budget process.

(2) Better explanation of services to be provided by the tax dollar.
(3) More relevant information for decision making on the budget.  

Community involvement connotes a representation of citizens to serve on a budget advisory committee. Pearl River School District, Pearl River, New York, tried this same idea and met with surprising success. They found that PPBS was a major factor in obtaining a favorable vote on a budget that met with much resistance previously. The reasons are as follows:

1) Information about specific subject areas and special services was organized and presented in an understandable manner.

2) The objectives of each program were clearly defined.

3) The staff, in setting its priorities, considered the entire program, K-12. They also considered the relationships between the subject areas. This resulted in the allocation of resources in line with the agreed upon district-wide priorities.

4) The sources received by the taxpayers were related to specific dollar amounts. The attempt to integrate the financial plan fully with the educational program was recognized by the community.

The implications PPBS has for teachers, administrators, legislators, and taxpayers are immense.

It is hoped, though, that these implications be discussed with these groups in order for them to know what is expected of them. Only then can the implementation of PPBS be done as a group or team effort instead of divided interest groups each uncertain of what PPBS means to them.

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6 Ibid., p. 140

7 Ibid.