



Performance measurement and accountability in government

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ABSTRACT

Objective: Performance examination (measurement) of the public-sector organizations and its accuracy plays a significant role in their achievements once the performance examinations is inappropriate, then the achieved goals or behaviors are unsuitable inevitably. The examinations system has been many years prevalent in the public sector among most of the developed as well as some developing countries. Some states introduce performance examination and reportage as the accountability technology. **Methodology:** The rhetorical analyses acknowledge that the performance examination call be determined in another way. **Results:** In the performance measurement, if we analyze the state account ability properly as the account ability technique. We will observe that instead of being effective, measuring performance can be more misleading which separates the people and government in the communication of people with the state processes. **Conclusion:** Introduction of the commitment accounting in the government provides the possibility of the perorcement measurement of the program through presenting the details of the cost price of the programs the possibility of the financial status evaluation through showing the all resources and commitments.

1. Introduction

The accountability is a complicated issue. One procedure to understand these issues is their classification in to the smaller ones. In other words, the analysis process must be their analysis in details then their combination (Kloot, 1999). The present paper is based on the issue that if we analyze the public accountability properly as an accountability technique, in the performance measurement process, we observe that how this kind of measurement can be more misleading in the people communication with the state. Processes, rather than useful. The public sector uses the performance measurement method in most cases therefore, is not only important to examine the advantages gained from the advertisements but also to evaluate the expenses of un publishing and the results of the activities (Cavalluzzo & Ittner, 2004).

Account ability is usually referred to the reason exchanges to lead the others. If one is responsible, he/ she is responsible for the other sectors and is obliged to describe the conducted activities. The researchers reported some useful and clear categories of the accountability concept. One of the account ability elements is controlling the organizational activities (de Lancer Julnes, 2006). Hop wood divides controlling in to the three Elements: the administrative controls, the social controls and the self-controls. He described some effective ways to achieve the goals of accountability in the accounting system. The accounting role, the solution analysis and measurements for the problem can be determined (Halachmi, 2002).

2. Materials and methods

2.1 Performance evaluation

The issue that what the aspects of measuring performance are is one of the subjects expressed in the magazines and literature. In the performance evaluation

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The differences in data, result and the relationship between them must be considered. Performance can be evaluated from the economical, efficiency and affectivity values traditionally, the performance system dealt with the economics and efficiency values.

However, how to measure the obtained result was an important problem, particularly for the local states because it was so difficult to define a goal in the various conditions (Heinrich, 2002).

As seen in the literature, 1998, the public insights about the measurement and the obtained result were in their infancy and a higher consideration to the performance indexes, in the political negotiations about goal is the public service.

2.2 Accountability

Accountability usually means the exchange of reasons to conduct. One a person is responsible, then he/ she is responsible for the other departments and is obliged to report the activities.

Sinclair presents and accountability method including five types: public, personal, political, managerial and professional which are understandable according to two aspects (personal and structure). The political account ability is expressed as the loyalty of managers toward the political parties or as the representative of the political accountable. the public accountability is giving service to the selected domain. The personal or professional accountability also the career ethical principles are considered as the types of the given style (Robinson, 2003).

He concluded that the classification styles are not dual adaptable but the accountability is multi- dimensional and piece- piece, so being accountable only is one of requirements among the others to be accountable. (Sinclair, 1995).

The Alberta company's accountants define the accountability as follows:

Accountability is the obligation for the assigned responsibilities, it is sometimes difficult to figure out that who and for what must be account able. In the institute view, the reportage department duties are based on the determined responsibilities. for instance, if the person A assigns a duty to the person B then B, is obliged to do the duties assigned from A. the measurement value of performing or denial is often considered practically and depends on time degree and limitation in the other cases.

Accountability requires reportage more than the duty assignment once the accountability is considered as a result of the authority (power) assignment, the problem shows the relationship between the good and economical markets and the major and minor ones based on the government economy.

2.3 The government accountability and performance evaluation

Measuring and evaluating performance call for understanding the technical principles and establishing the competency system in planning and commercial strategies.

According to Kenneled and Neely's findings (2000), the performance measurement is related with two types of activity: the activities which report the results; for example , how many clients there are and the activities which report the way of determining results such as customer satisfaction the mentioned category points to the purpose and the final goal of the performance measurement; the results are a function of determiners when such a causality is accepted , a performance is a matter needs to be determined hence the management faces a big challenge to obtain the desirable results. These considerable challenges can resolve the complexity of the evaluation and make it simple also they make the managers reach the point that they can handle or manage the performance through managing the performance evaluation.

In fact, both establishing the performance evaluation and measuring the tested activities have a high level of complexity. In the most of literature contents and in the articles, the subject matter of that aspects of measuring performance are is an important concern the factors including data difference, result and the relationship between them must be taken in to consideration.

A performance can be measured based on the economical, ...

Efficiency and effectiveness aspects the performance. Systems traditionally dealt with the efficiency and economical aspects of measurement, rather than effectiveness and the obtained result evaluation. However, the subject of how to evaluate the obtained results, particularly in the local states is considered as an important issue since defining the goal is difficult in the various conditions (Martin & Kettner, 1997).

3. Discussion and results

3.1 The performance measurement and the local government accountability of Victoria

Since 1990, the performance measurement accompanied with the comparative financial information in 1991 and the main indexes of measurement for the local states as well as the published guidelines in the organization by 1993 to the municipal association of Victoria government (MAV, 1993). It must be noted that the prepared indexes in 1993 had a widespread variety. They encompass the indexes of performance measurement of the council managers, the indexes in 14 domains and the responsibility indexes to evaluate the cooperative services of each individual or the productivity (100) also the indexes in 25 domains (Gaes, 2004).

The responsibility indexes consist of four dimensions: efficiency, competency, effectiveness and service delivery. In this case, the delivered service is evaluated through the customer's satisfaction degree.

The councils in the latest development activities associated with measuring performance in Victoria were obliged to follow a typical type of: performance measuring activities indexes given by the local state authority after 1998.

These guideline indexes were classified in to two major groups.

The annual program indexes, 29 indexes and the comparative indexes, 47 indexes in 10 fields of responsibility.

Moreover, the annual program indexes accompanied the financial one constitutes a major part; it is clear that the comparative indexes were under the control of the measuring indexes of the cost price. It seems that the corrupt government is considered as a danger for the literature mentioned above.

In addition, introducing the new indexes in Victoria by the central government made some local council's managers criticize that they, as an informed politician claimed that the local councils were under a serious control. On interpretation inferred from is that the local states indexes indicate a new aspect of reportage and evaluation of the local states. These indexes were designed more by the central state rather than by the public local state." (oil industry commission, 1997)

3.2 Performance measurement and accountability of local states of Australia:

In Australia, along with the basic changes in the local states management to improve the performance, the performance measurement has a high level of importance among the management tools because the local states are more accountable and pay more attention to efficiency.

The recent researches carry out the industrial committee in Australia reached in to the conclusion that the tendency in level of performance measurement in the council is increasing, especially in the recent years. (Industry Association, 1997).

Many efforts have been made to improve the public and central insight in to the indexes of performance measurement in order to be applicable for the comparative objectives in Australia. However, it seems that this view is not responsible.

The problems in reaching the insight can be summarized as follows the distinguish among the councils countrywide, as comparing the council performances with the same values causes to weaken the measurement and human forces.

The council disagreements on plasticity of the insight by discussing that there is a a meaningful difference between this method and a desirable method since there are some differences in the legal conditions of these councils.

Meanwhile, there are completely different performance indexes provided by every government.

As in 1997, in all states of Australia, except Victoria (1998) except NSW (new south wales), the indexes of performance measurement were planned and organized for the organizations.

3.3 Performance measurement and accountability in America

Regarding to the subject that the financial sources of the government organizations are provided through budget, these organizations must be accountable for consuming the budget to the government. Giving information about the consumption way and the range of the source consumption is one of the accountability procedures. To the goal, a yearly report is prepared by the organizations in which the information related to the received sources degree is determined by the budget, degree and their consumption way since the given information has a complementary nature it must contain the required additional information to provide a simple and objective analysis of the financial activities of the government based on the facts and conditions that the management is aware of this information is given to help the users to measure the performance and determine the range of improvement otherwise loss.

If the applicable base in the accounting system of the public Organizations and perpetration of the financial records is promissory and budgeting is a type of function. In other words, it is based on the commitment (promissory) accounting, then it is sufficient otherwise, a report must be prepared to adjust the obtained results of these two bases with each other. This report is usually termed as the "budget adaptation". So, the mentioned report is prepared in the countries where their budgeting is not functional

3.4 Performance measurement and account ability in Bahrain

Bahrain has a mixed economy accompanied with the public control or even the owner ship of some basic industries like Oil and Aluminum. The recent improvements in Bahrain's monarchy and getting over its government accounting provide opportunities for conducting the accounting researches and a higher expansion of accounting education. In Bahrain. The important bureaus are changed and the essential reviews are done to help the improvement of efficiency, effectively clearness, performance, commitment and budget management.

This issue has been considered since the enforcement of the public budget law, Nu. 39 in 2002 for the all the public ministries and organizations. This measurement focuses the subject that what public organizations intend to measure while preparing the financial records. The focus of measurement in the economic resources is based on the issue that whether the institute has a better situation as a result of the events and trades in the reported financial period or not. This is used by the accounts which are under the control of the commercial activities of the institute.

The economic resources focus is used only by the public accounts. In the public sectors and all of public accounts, there is a concentration on the sources which are ready to be consumed also on the debts which should be paid in the current period. Increasing in the revenues or the other financial source is reported as the revenue whereas decreasing in the utilizable sources is considered as the expenses Utilizing an account is an important tool for the governments to show their legal duties by applying the sources. Accounting of the fund was developed to fulfill the needs of the states to be accountable for the proceeds and to use the public resources.

The financial records of the government are provided according to the Generally Accepted Accounting.

Principles (GAAP) and Government Accounting standards Board (GAsb). These include the reported government in formation chaw, 2004 presented the whole of government accounting (Wga) to improve the government capability in managing economy and a comprehensive reportage to be accountable for the parliaments, governments, programmers, tax payers and managers as a result of revealing the accounting information.

3.5 Performance measurement and accountability in Iran

Although there are some significant cultural differences between the Islamic countries and the western countries, the common point in the responsible governments was raising a more widespread concept of accountability in the last decade .the old and traditional while cooperating rival of accountability is the managerial concept, which lays the emphasis on the efficient and effective management of the public sector. In Iran, although the Islamic Revolution changed the government authorities and created a stronger political accountability, the dimensions of the financial commitment of the government management remained unchanged. Instead, the political changes resulted from the Islamic revolution in 1976 as well as the financial accountability and accounting kept their previous format paying attention to the laws and regulations. the requirement for accountability and controlling necessitates planning

and Keeping the accounting system in the public sector. Regardless of the government, format, it is necessary to have an appropriate accounting system to create an efficient financial management accompanied with an appropriate performance and accountability in the public sector. The government authorities, in the most primary level, have commitment to be accountable for the assigned authorities and resources as the trustee individuals. Therefore, the accounting system has a close relationship with the inputs. Any activity and any spent expense must be recorded, in this way; the minister is able to "response the congress, if necessary". The cooperative responsibility obliged the government to without having any personal benefits for any external individual's more than fair compensation of their service. The appropriate financial records must be maintained, fair value should be paid to the government contractor, some experimental principles are important for the performance measurement.

Many articles of the public computations, approved in 1987 were about the system of government accounting. The governmental authorities responsible for the expenditures must deliver the accurate reports of their cooperation and show the fund expenses given by the legislator, based on the given fund, In the current system, the government authorities accountability the approved fund is directed through using the classified financial information based in the fund resources, the responsible organization and the expenses.

The instructions for keeping the accounts and functions of the government accounting system is provided and published by the economical and treasury based on the Article 93, public computations approved in 2015 and verified by the computation bureau. This instruction is practical and emphasizes the method of recording the financial activities of the ministries and the public organizations the main purpose of publishing the instructions is making the budget accounting system monotonous.

The accountants working the administrative organizations under the treasury supervision control the payments through inspecting the evidence associated with the expense credits and recording the activities in the administrative bureaus. According to the article 95 of the public computation law, all the accountants are obliged to give in the primary transcript of the received invoices, the monthly, payments, the budget for the following month and the final account of each year till the end of Khordad of the following year to the computation bureau for investigation in the financial year.

The second transcript of the mentioned accounts must be sent to treasury in order that all financial reports of the ministries are collected in a general report from of the payments and receipts for the budget period. Based on the Act 96 of the public computation law, the administrative authorities are also obliged to submit the report of conducted activities in the financial year to the computation bureau, the budgeting programming organization to meet deadline six month after each financial year, the government companies are responsible for sending their balance sheet and the profit and loss inventory to be included in the annual performance account of the whole country to the treasury (the article 98 of the public computation law approved in 1987) the final phase in the accounting cycle is auditing the accounts by the computation bureau. The aim is to assure that no expenditure exceeds the approved credits and the consumption of any fund appropriately.

To provide auditing the approved accounts, accounting the approved and assigned credits in the all administrative systems are conducted by the credits bureau.

The computation bureau also audits the provided reports by the treasury and regulates the budget act which is a comprehensive inventory of the budget real values of the revenues and expenses. In order to be approved the budget article is submitted to the Islamic congress the mentioned act is the most important tool by which the administrative assembly presents has financial responsibility and accountability to the legislator.

4. Conclusion

It seems that the usage of technology in the performance measurement is widespread in many organizations and states which are responsible for the government duties, also, the performance measurement is improved as a method for establishing the units with a higher efficiency in the public sectors, regardless of their nature. One of the results obtained from using the performance measurement is that the government can prove that it is able to avoid becoming "fat" but it cannot quit its own necessary activities. The commitment accounting is accepted by the governments who have different political beliefs as the key factor of improving the public resource management. A part of the research evaluation in the government accountability conducted in the three English language countries, Australia, England and American in 1980- 1988 (Lapsley, 1988) showed that there was no cultural study in the public sector in the target years. The cultural factors lead to create the different administrative methods.

Although there are some significant differences between the Islamic and western countries, the common aspect in the responsible governments is the appearance of a widespread concept of accountability. To achieve the possibility of the performance measurement and more appropriate is accountability, the role of the commitment accounting is becoming more visible the conceptual implementation of budgeting based on performance can be considered as a valuable factor for the effective control on the government expenses, efficiency and accountability.

Introduction of the commitment accounting in the government.

Provides the possibility of the perorcement measurement of the program through presenting the details of the cost price of the programs the possibility of the financial status evaluation through showing the all resources and commitments. In addition it improves manager accountability and acts as a simulator to improve the management performance; presents a wide collection of the required information for the routine decisions; provides the possibility of the more effective usage of a certain level of the resources and presents a more efficient base for decision- making about the subjects such as appropriate usage of account.

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