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Does accountability discharged through performance measurement system?

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Abstract

This paper discusses the relevant literatures with regard to the conceptualization of accountability from different perspectives, particularly from private and public sector. The importance of discharging accountability and related problems are also discussed in the paper. The next section of the paper deals with the linkages between accountability and performance measurement system comprising the issues of using performance measurement in the public sector and other implementation issues. The discussion of these issues is then relates to the philosophy of new public management (NPM) being adopted by public sector. The conflicting results on the roles of NPM in enhancing effectiveness are also being articulated, blending together the human aspects and the cultural values as pre-requisites for the success.

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1. The conceptualisation of accountability

The section discusses the definition of accountability in general and in the context of public sector. Next, it discusses the applicability of performance measurement system to enhance accountability in public sector.

Accountability, define by Robert and Scapens (1985) and Parker and Gould (1999) quoted by Othman et al. (2006) as the giving and demanding of reasons for conducting in assurance that a certain task is performed in a

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responsible manner and the individuals or organisations answerable for their action and performance. Barton (2006) agrees that accountability involves an obligation by agent to answer to principal by providing information, either by written report or verbal communication. In the context of government, he further argues that accountability arises from the nature and role of governments in democratic nation that requires it to make wise decisions, due to the fact that citizen pays taxes, reflects the relationship between principal and agent.

From the perspective of non-government organisation (NGO), Gray, Bebbington and Collison (2006) define accountability as the rights of society (or groups/stakeholders within society) that emerge from the relationship between the accountable organisation (the accountor) and the accountee. In articulating the definition, they advocate that accountability occurs through some combination of personal contact and the visibility of the activities undertaken by the NGO. Having said that, the argument could be made that accountability and transparency should go together, because transparent (visible) means accountable. Unerman and O'Dwyer (2006), on the other hand, define accountability in the broadest view by assuming that organisations are responsible and accountable to all those upon whom their actions have (or may have) an impact. Meaning to say, organizations should be accountable to all relevant stakeholders, and not limited to certain groups of stakeholders only.

In the context of local government, Hodgkinson (1999) states the accountability is reflected by the use of public funds. Accountability in local government is most concern with the question of how local governments spend the public money, because the way local government spending the money originated from the public will give impact to the public. In a bigger perspective, public wants to know how the elected government manages the money, whether it benefits the majority or not. Why relates elected government with local government? The logical answer is because the elected government determines the composition of the local governments' councillors that will manage the public money on behalf of the elected government. If the local governments spend money wisely, it reflects that elected government is discharging the accountability. In line with contention made by Hodgkinson, it draws the proposition that accountable government is the government that wisely spent the public money, proxies by the non existence of wastage and leakages.

Having discussed the definition and importance of accountability, the next section touches on the mechanic of discharging accountability. The section discusses the relationship between accountability and performance measurement, and how it being used to discharge accountability. The discussion starts with the performance measurement in general, followed by the discussion of the performance measurement in the public sector. Then, it proceeds with the relationship between accountability and performance measurement system. Subsequent to that, problems and other relevant issues of using performance measurement systems in boosting accountability, particularly in public sector are discussed.

2. Accountability and performance measurement

Measuring of how good government spends the money is difficult without a performance measurement. This statement is in line with the argument by Kloot (1999) and Greiling (2005) that claims accountability can be promoted by using performance measurement, especially in government organizations. Shah (2003a) argues that political accountability, that relates to the question of how government performing tasks in providing services to citizen (governance process), could be enhanced through performance-based (or result oriented) budgeting approach because it leads to more concentration on outcomes and outputs rather than inputs and procedures. According to him, Malaysia and most of American states introduce measurable goals that focus on managerial and political behaviours.

Ghobadian and Ashworth (1994) also stress on a need for greater precision about the results expected by focusing on outputs as well as inputs even though it is challenging because of the complexity of the services organizations that intangible, heterogeneous and ill-defined. For example, with regard to local governments, the problem of definition has been the main obstacle to performance measurement. The main question needs to be answered is, what is meant by the word 'performance'? Usually, inputs and outputs are measurable, but when it comes to effectiveness, it becomes more difficult to measure. Anyway, Halachmi (2002) suggests that across a number of countries, there are efforts to boost accountability and prudent use of resources through performance measurement and new budgetary techniques such as performance budgeting, activity-based costing and the use of

an accrual-based accounting. Despite the suggestion of using budgeting system to discharge accountability, undeniably there are some problems in linking the budget with the concept of accountability. Among the reasons, as contended by Shah (2003a) are budgets fail to provide a clear link between performance and allocation, the problematic performance measures hinders the management of results and fail to identify responsible parties.

In Malaysian context, the problem of connecting actual allocations and performance targets also happened since the budget documents showed limited performance data, and to some extent it creates problems because political representatives tend to focus on allocation control, rather than performance. Success in controlling the allocation does not mean the success in discharging accountability because efficiency and effectiveness are more credible in measuring accountability (Shah, 2003a).

The importance of linking performance to the usage of the public fund with the concept of accountability is supported from the previous discussion. It could be inferred that to be an accountable government, one of the facets that need to be given attention is the management of public money, by monitoring the performance of its activities. The inference is in congruence with the contention made by Holzer and Kloby (2005) that argue the productive government must address the measurement of internal capabilities, output produced and outcomes achieved. Hence, it could be argued that accountability, particularly in public sector, only could be enhanced through performance measurement system, otherwise such government fails to be accountable to the public.

Furthermore, Holzer and Callahan (1998) also, in their analysis of performance measurement initiatives in state and local government (public sector), emphasize the following: high-performing organizations monitor the production of internal services that contribute to the efficient and effective production of external services for clients; outputs can be measured as services provided in terms of factors such as quantity and quality; and output, however, is a narrow term that limits interpretations of productivity improvements and program impact. Here, the issue of performance measurement is being discussed as one of the pre-requisites to be a good government. Finding of a study done by Kloot (1999) in Victorian local government reveals that the use of performance measurement systems was substantially increased, reflects the increased emphasis on accountability and organizational changes in public sector. The study finds that the use of non-financial measures in determining outcome accountability is increasing, with customer service and quality becomes the concentration of the focus. Buckmaster (1999) also argues that outcome measurement is very important in non-profit organization because it promotes accountability, the concept that is vital in the non-profit sector. By having outcome measurement, only then people have confidence on the non-profit organization. All these studies incline to agree on the need of performance measurement system in discharging accountability.

On arguments of the applicability of performance measurement system in the public sector, Radnor and McGuire (2004) prone to agree that no ground can be found to indicate that the reasons used to rationalize the usage of performance management system in private sectors is not applicable in public sector organizations. But, there is a need to recognize that the debate over the transferability of concepts and practices from the private sector into the public domain existed (Williams, 2005). Propper and Wilson (2003), for example, suggest that a public sector organization facing with a change in incentives will not necessarily behave in the same way as a private sector and they suggest a more rigorous evaluation of the performance measurement system implementation in government agencies is in demand due to the facts that the conflicting goals amongst the stakeholders exist. They suggest that pilots projects must be rigorously evaluated, understand better the link between process and outcome and finally, develop targets based on independent sources to avoid manipulation (dysfunctional behaviour).

On the other hand, it becomes a general belief that the implementation of performance measurement enable public sector, especially local governments to benchmark themselves, with the aim of rendering better services to stakeholders. Good performing local authorities can be a model for other authorities for the sake of improving their performances. Internally, benchmarking also give opportunity to local authorities to compare their performances against the past. In simple word, by having benchmarking, through a performance measures, local authorities can get benefits, internally and externally.

Based on the above discussion, it could be concluded that performance measurement in public sector is needed, but a very careful attention must be given at the implementation stage. This is due to fact that the stakeholders in

public sector are varies, and to some extent, having conflicting interest. Anyway, one way of resolving the issues of conflicting interests, suggested by Goddard and Powell (1994) is by using naturalistic stakeholder approach (and not scientific approach), to ensure that all stakeholders' issues were considered and resolved, and also the concern with the process has been taken care. Naturalistic stakeholder approach paradigm believes in multiple, divergent and interrelated approach of coming out with accountability system, whereas scientific approach is more singular, convergent and fragment. Under naturalistic stakeholder approach, stakeholders' claims, concerns and issues become important in designing accountability systems. Hence, stakeholders' participations become crucial, because finally the subjective nature of the information that can be gathered only through stakeholders' participations, denotes a very important factor in designing practical accountability systems. Goddard and Powell (1994) also discuss four stages of designing accountability system that need to be followed to achieve practical accountability systems. They advocate the initial investigation of the current service; a detailed evaluation of the existing service; development of strategy; and development of a performance review system to monitor the implementation of the strategy.

Having said that the issue of performance measurement in local government is very crucial, especially with respect to the design of the system, a good mechanism to resolve the issue should be taken. In conjunction with that, because the performances of local governments are being evaluated by the public, then a very thorough process must be implemented. In doing that, one of the possible methods to evaluate performance in public sector is by outcome measurement, which measures the outcome of public agency programs. Again, as argues by Shah (2003b), outcome measurement is difficult to be practiced due to the misunderstanding of outcome data (with regard to responsibility) and factors beyond the control of managers such as economic conditions and unusual weather conditions. He further argues that the key issue in designing a performance management system of public sector, particularly in public infrastructures (hospitals, roads and others) is the cost of obtaining the information and deciding how much and what type of information is worth gathered, inclusive the issue on the selection of indicators. With respect to developing countries, he also suggested that obstacles relate to the lack of supports and initiatives need to be tackled before outcome measurement could be implemented.

The same view shares by Boland and Fowler (2000) that express two important issues need to be addressed when dealing with public sector performance improvement, namely what s to measure, and how to use the information arising from the measurement process? Their view is more relevant to the last obstacle drawn up by Shah (2003b), related to different stakeholders with different interests and supports. Different stakeholder, of course has different preferences to different measures, depending on what they are looking for. For example, for citizens, they are more interested on the service provided to them whereas for tax agencies, they are happier to see how much taxes can be collected. This view is also share by Bourne et al. (2002) that suggest measurement problems are among the problems faced during the implementation stage of performance management system, particularly with respect to development of meaningful measures.

The practice of measuring things that can be easily measured results in a prejudice against measuring performance in terms of economy and efficiency, and to a lesser extent on effectiveness (Mwita, 2000). The issues need to be given attention because the overloaded information will make 'managers' in public organizations ignore the information provided to them, regardless of the information quality (Radnor and Mc Guire, 2004). Radnor and Mc Guire (2004) like to use the term 'managers', rather than 'administrators' based on the argument that the interaction between system and 'managers' is important in assuring the effectiveness of the performance management system.

From the above discussion, it shows that the problem of output measurement still constitutes a very critical issue, because if the measurement is wrongly (whether intended or unintended) done, the ultimate goal of increasing the efficiency cannot be achieved. The argument is consistent with the previous discussion that states the difficulty of measuring outputs, especially in the context of public sector. Indeed, Broabent and Guthrie (1992) as quoted by Gendron, Cooper and Townley (2001) suggest that it is unclear whether the new public management (NPM) reforms, that focus on performance measurement, leads to a better accountability. Bruijin (2002) claims that performance measurement itself bearing negative effects, in the other hand, together with benefits on one hand. Due to that, certain strategies are needed to prevent performance measurement becoming a poor, unfair and static activity.

3. New public management and performance measurement issues

The section covers the discussion on the concept of new public management (NPM) and its introduction in Malaysia, followed by the contribution of NPM's implementation on the success of enhancing accountability. With respect to Malaysian perspective, the introduction of key performance indicators (KPIs) by the government is also included in the section. Citizen cultures and values in determining the success of NPM are specifically discussed in the later part of the section.

Generally, the introduction of new public management (NPM) has changed the way of public agencies are being managed because elements in NPM induced a new way of managing the public agencies. In Malaysia, Siti-Nabiha (2007) states that the implementation of NPM in Malaysia has started since 1980's with the introduction of privatization policy and quality work culture movement which emphasized on total quality management, benchmarking of services and performance based budgeting. Measuring the performance of government agencies becomes a trend in Malaysia, evidenced by the promise made by the government in 2004 and 2008 election manifestos to improve professionalism at all frontier government agencies and to cut red tapes and improve ease of access.

The government also introduced output-oriented performance measurement systems that focus on the introduction of key performance indicators (KPIs) in 2005 to measure performance in government agencies, and the step is coherent with the evolution of NPM that shifts from emphasizing on the process of accountability toward a greater element of accountability for results, as advocates by Hood (1995) in Gendron, Cooper and Townley (2001). From the Malaysian government's point of view, this was part of proofs to uphold the promises that have been made in 2004 general election. Through this practice, the performance-based management culture is being practiced in public services in order to enhance public service delivery of government agencies to customer, especially citizens. In fact, government is more serious on public service delivery, stressing on KPIs as a measurement of public's satisfaction. Every ministry should have their own KPIs and the ministers' performance will be evaluated every six month to determine whether they are servicing the people or not. The responsibility of monitoring all the ministries is under Prime Minister Department, with one minister directly responsible to it.

The move by Malaysian government demonstrates that it tries to discharge and enhance accountability to the citizens, parallel with the argument made by O'Donnell and Turner (2005) and Osborne and Gaebler (1992) as quoted by Gendron, Cooper and Townley (2001), that claim a push for good governance or democratic governance in which accountability plays such a prominent role complemented the NPM. However, despite of a goodness of NPM in enhancing accountability, as argue by Osborne and Gaebler (1992) as quoted by Gendron, Cooper and Townley (2001), the reality in Malaysian context is different. In Malaysian context, Siddiquee (2006) finds that the final impacts so far have been modest, in the sense that public sector in Malaysia continues to suffer from inefficiency, corruption and a host of other problems. The argument is in line with Sarker (2006) that argues the adoption of private management styles failed to realize the expected outcomes in Bangladesh. The findings also in congruence with Uddin and Tsamenyi (2005) that suggest institutional reform (budgetary process) in Bangladesh fails to serve public interests expected by policy maker. However, they do accept that the outcomes of the reform will be different if the social accounting rather than conventional accounting measures are used to measure the performance, as suggested by Sarpong and Gray (1989).

However, a different and contrary result finds by Sarker (2005) that claims Singapore records a success in implementing NPM due the fulfilment of pre-conditions for the success of the NPM-oriented reforms. Among the critical pre-conditions factors in ensuring the success of NPM implementation, as argues by him are the advanced level of economic development, the existence of a formal market economy, the rule of law, the advanced level of administrative infrastructure and state efficiency. These contradict findings also might be explained by the finding of Sozen and Shaw (2002) that claim the cultural factors need to be considered in changing the management of public sectors.

From the above two contradicting findings, the author argues that the success of performance measurement, especially with respect to output measurement, will depend on the selection of the measures. The argument is in

line with the belief of Kloot (1999) that suggests there are avenues for future researches to explore how the measurement and indicators are being used to enhance outcomes. The use of word 'how' reflects his belief that measurements and indicators do enhance outcomes. In selecting the measures, the consideration of which stakeholders we refer to is very important. For example, if the output measurement being selected is from stakeholders' perspective, the success of NPM might be in our hand. Even though contradicting measures may arise if measures drawn up from stakeholders (due to conflicting interest), the issue can be resolved by the use of three-step performance information portfolio approach, as suggested by Wisniewski and Steward (2004). Otherwise, if the selection of output measures depends solely on the government or local authorities' personnel, the success of NPM agenda cannot become a reality.

The interesting point that needs a further investigation here is also the fact that the NPM in Singapore is successful. What are the reasons behind it? The next session intends to discuss the possible factors contributing to the phenomena. The discussion of the phenomena will touch on cultural values, particularly on the influence of cultural values on citizen participation. Then, the discussion will proceed on the regulations and laws that enhance the success of NPM (by promoting participation).

With regard to citizen participation, the participation of citizen in developed countries in measuring the performance of public sector is possible (Holzer & Kloby, 2005), and the citizen-driven performance measurement was used as strategies to measure what matters to citizen, finally give tangible benefits to citizens and the agency. To citizen, it will create opportunities for informed decision making, whereas for the public agency, it will help managers to design and measures services that matter to community. Undeniably, as argues by Vigoda (2002), quoted by Holzer and Kloby (2005), citizen participation in measuring performance is challenging, but it was considered as crucial roles of future public administrators. The challenges include the opportunity and channels for citizens to say their voice, because if they have no space to voice up their opinion, the customer-focused performance cannot become a reality.

The citizens' cultures and values also become among the important factors that need to be considered by government in implementing customer-focused performance measurement. The question is, whether the involvement of public is possible in developing countries, for instance Malaysia, adopting different cultures and values. Meaning to say, if the government provides forum for citizen to participate, are they willing to voice up their idea and suggestion? In some cultures, citizens are eager to participate, but in other culture, they keen to be followers. This is a good avenue for future researches. Since the stakeholders' involvement is important in enhancing transparency, as suggest by Greiling (2005), the question that we should ask is whether there is a forum for them to participate? The question of whether they will participate or not is becomes secondary. Provide the platform first and then look for the outcomes. Even though there are voices from certain parties calling for the implementation of the idea, the issue is whether the idea is still at rhetorical level?

The proposal that has been made by certain quarters to introduce public hearing to enable people to take part in giving ideas to local authority seems to be interesting, but is it workable? Is there any statutory provision to do such thing in Malaysia? Is it lawful to conduct public hearing subsequent to the provision of Local Government Act 1976 that states all meetings of local authorities shall be open to the public and to representatives of the press? In New Zealand, there are statutory codes such as Local Government Act 2002 and Resource Management Act 1991 that permit the community participation. The Local Government Act 2002 in New Zealand requires local authorities, in making decisions, to consult and give consideration to the views of community likely to be affected by the decision. By providing such, government provides opportunities to communities to discuss the relative important and priorities in relation to the present and future social, economic, environmental and cultural well-being of the community. Is it reasonable to argue that the public is more interested in participating in giving opinions if we introduce back the municipal election in Malaysia that has been abolished in 1970? Is it possible to move Malaysia to the status of participatory democracy? Only time can answer the question.

Back to the point being discussed earlier, the interesting question is whether the success of NPM in Singapore is due the culture differences, as compared to Malaysia? Is there any difference between Malaysian and Singaporean culture? In articulating this argument, it might be useful to look into the finding of Shaw and Sozen (2002). They argue that cultural factors of the public services need to be considered before any management model can be imposed. They further argue that the applicability of NPM is partly dependent upon the nature of relations

between the state and civil society. In the Turkish government, they argue that the success of NPM does not become a reality because the Turkish government does not face the pressures from civil society that are faced in advanced liberal democracies such as the United Kingdom. They quoted the earlier findings by Saylan (1974) that says the failure of NPM in Turkey is because the middleclass is weak, and does not organize an interest group to influence government's decisions and actions. Secondly, they also quoted the study by Inalcik (1980) that finds the failure is because of sentiment of deep-seated respect for authority and states, resulted in a lack of demand for accountability.

Sozen and Shaw (2002) conclude that NPM has emerged in liberal democracies, where citizens can be critical of the state. Having said that, as Singapore is a liberal democracy country, with citizens that more demanding and having greater say in what government do, promises a better successful implementation of NPM, as compared to Malaysia, for at least in this space and time. The trend is changing now, whereby the pressures and demands from public keep on increasing, due to the fact that many Malaysians becomes more educated, resulted by the successful education programs introduced by the government.

From the above findings, it could be argued that Singapore is more successful in implementing NPM reform, as compared to Malaysia, because of several factors. The factors, as discussed and supported by studies in other countries, are because Singapore fulfils more pre-requisites for NPM success, blended with cultural values and regulations.

4. Conclusion

Throughout the paper, it shows that accountability in government agencies could be enhanced through performance measurement system. Even though the success of New Public Management (NPM) still not fully achieved in Malaysia, there is trend showing that it will become a reality in future. The seriousness of a new leadership on the performance measurement that focuses on outcomes and result (one of the important element in NPM) will trigger the success of it. However, it is important to note that all the hydrants should be tackled carefully before it can be successful.

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