

# Chapter 1

## Reconfiguring Performance Information Linking with Accountability: Reporting and Internal Management

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### ABSTRACT

*Over the past decade, performance information has been widely available to citizens along with the expansion of e-government, which has magnified communications between citizens and government as well as citizen direct participation in government business. If citizens are informed more about government performance, citizen trust in government should improve. However, there is, in effect, little use of performance information by citizens, since availability to citizens is not very visible. To disseminate the results of performance measurement effectively, government should pay attention to the improvement of performance measurement systems and performance reporting systems with citizen-centered approaches. User-friendly reporting should not just simplify the multi-layers of performance measurement for improving performance itself. Rather, this chapter suggests applying different approaches to present complicated performance information to citizens. Performance reporting should be constructed in modernized, innovative, and user-focused ways to stimulate the use of performance information by external stakeholders, which can promote government accountability.*

### INTRODUCTION

In the past two decades, information dissemination through an e-government platform has offered tremendous opportunities for agencies to improve trust in government and for citizens to engage in

government business. E-government has become the most effective channel for government to communicate with citizens. The magnitude of public reporting has been further expanded by e-government in not only performance improvement but also performance accountability after the Government Accounting Standards Board (1987)

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established a connection between performance and accountability. The more citizens are informed about government performance information, the more they can actively participate in democratic processes using such information. Public reporting, thus, should be a proactive government action to present performance information to citizens in an approachable manner. As Coy and Dixon (2004) asserted, the reporting of comprehensive government information to citizens mirrors public accountability. Substantial reporting systems should help public agencies to improve their accountability.

The emphasis of performance management linking with accountability has been changed from controlling internal functions to improving the quality of government services. The concept of performance measurement has been expanded to improve not only effectiveness and efficiency but also accountability (Ammons, 1996; Kelly, 2002; Wholey & Newcomer, 1997). Performance measurement is a pragmatic information-based management tool used to simplify complex administrative reality into a tangible dimension. The importance of such measured performance information is able to disseminate rapidly to outside government by the expansion of e-government. E-government initiatives stimulate innovative delivery of public reporting responsibilities to build trust in government. This chapter reviews various cases to understand connections between performance measurement and performance information in order to promote communication between citizens and government.

## **PERFORMANCE MEASUREMENT LINKING WITH ACCOUNTABILITY**

Do citizens care about what their government does? Performance information can fill the gap between government and citizens since it brings citizens' attention and interest to government. It is often taken for granted that once performance

measures are available in a report, accountability is largely achieved. When citizens are aware of performance information at large, accountability can be optimized (Simon & Ridley, 1938). Behn (2008) asserted the importance of performance reporting to citizens through analysis of the Baltimore CitiStat performance measurement initiative. He found that citizens pay less attention to government managerial strategies. Instead, they care about the results of those strategies. Berman (2006) reconfirmed the interests of citizens is in knowing more about their government. "Managing for results" information, however, is hard to obtain in a way that can be understood by citizens. The general public has neither the time nor the background to interpret statistical tables in an intelligent manner. Reporting performance measurement to citizens should be tailored using an explanatory method.

## **Understanding Performance Measurement**

Performance measurement is widely credited with improving performance and increasing accountability. The timely flux of information is key to understanding performance measurement, since performance measurement is the "regular and careful monitoring of program implementation and outcomes," which regularity is a different requirement comparing to program evaluation (de Lancer-Julnes, 2006, p.223). Since government agencies often find themselves in monopolistic positions, performance indicators would carry information, in similar ways as prices do in the private sector (Johnsen, 2005). Performance measurement would be an outcome-based management tool that could at times complement, and at times compete, with more process based management tools like budgets. Based on the findings of previous studies, the central argument of this chapter is that performance measurement, especially if it is to rise up to budgets, could gain to be more complex. Added complexity would

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