Introduction

“Whether cooperating or feuding federal managers and workers traditionally have been judged on their inputs—their time and amount of activity, rather than results—what they actually accomplished. As state, local and foreign have begun to evaluate based on outcomes, the federal government is starting to do the same. (National Performance Review, 1994)”

A cursory web-search or quick look at any management textbook will reveal the pervasive four functions of management expressed in some way—plan, organize, direct, and control—concepts so basic their origin is uncertain. That a successful organization must follow these concepts is almost universally accepted, but doing so is not so simple. Planning is an endless process of assessing the current position, determining the desired position and deciding what must be done to get from one to the other. Organizing is the process of obtaining or assigning the resources to be used to accomplish individual tasks in the journey from one to the other. Directing involves not only supervision, but maintaining a work environment that will allow progression from one to the other. Control is a strong word that implies power, but in this context includes performance evaluation to determine the extent of progress, feedback to correct deficiencies and documentation of successes.

Whether in business or government, articulated or not, progress toward success follows these four functions. Failure of any of the functions leads to failure. Determination of the degree of success toward goals must begin with planning and include each function. What did the plan expect accomplish? What are the measurement standards that would signal accomplishment of the plan? How closely did the results match the plan? Was the execution well organized and did the tasks get accomplished with the resources allocated for them? Was the process smooth and well directed? Is there a way to measure success and provide feedback for future planning? Thus the cycle continues.
Organizations may operate with some degree of success for years without formal steps toward defining and measuring these functional processes, but as the organization becomes more complex and decentralized any meaningful evaluation of success becomes harder and harder. Without these evaluation tools it is impossible to know if the organizations is being *optimally successful*.

![Figure 1: The management Cycle](image)

In the current economic and political climate, perhaps as never before, it is critical to assure that governmental entities attain optimal effectiveness. Certainly, they can operate and provide services without this optimal success, but stakeholders from both the tax-payer/resource provider and the recipient/beneficiary of services perspective have a right and obligation to demand and assure optimal performance.

**Performance Measures**

When the cost of providing a service is the issue of concern, concentrating on inputs without attention to the outputs is like concentrating on a worker’s hourly wage without consideration of how much that worker can accomplish. Concentrating on outputs without attention to inputs is like concentrating on the quality of the product without consideration how long it is taking or how much it costs to produce a unit.

**Federal Performance Measurement Initiatives**

In general, tax payers are interested not only in the variety and quality of governmental services, but also in the cost and efficiency with which they are delivered. Since before the middle of the last century, with Harry S. Truman’s 1947 Commission on Organization of the Executive Branch of the Government, the concepts associated with performance budgeting have been part of the history of the federal government. The commission recommended that budgets shift the focus from agency operations inputs to the functions, activities, costs and accomplishments of the agency. Enactment of the Budget and Accounting Procedures Act of 1950 was a response to that
recommendation. It required the president to submit his budget to Congress presenting the functions and activities of the agencies. It was several years before a second commission noted that many programs lacked adequate cost information and suggested the budget classification, organization, and accounting structures be aligned. This was the basis for a number of reforms culminating with the President’s Management Agenda (PMA) along with the accompanying Budget and Performance Integration (BPI) and Program Assessment Rating Tool (PART) of the George W. Bush administration. Through these developments, the focus was on performance information. Despite recognition that agencies had inadequate cost information and several pieces of legislation that could be interpreted to suggest that the intent was to link performance level and use of resources the PMA BPI standards were the first to specifically address performance costing.

Despite these considerable refinements linking the delivery of services with the full cost of delivering these services, these initiatives apply only to selected federal agencies. Not only do they not apply to other governmental entities, a significant number of the agencies required to report under PMA BPI standards fail to meet the standards in important ways. A major problem is the lack of use of performance information for budgeting and managerial decision making.

One goal of the PMA BPI initiative is to induce use of performance information by setting standards for performance information and linkage with full cost and efficiency information. Not only do federal governmental agencies mandated to report under the PMA BPI initiative fall dramatically short of its goals, state and local governmental agencies not affected by these standards lag significantly behind the ideals of this initiative. Information on performance costing is almost non-existent at the state level. Although a number of states require performance reporting, there is no significant linkage between costs and performance. With the majority of governmental services that directly impact citizens being provided by state and local entities, adoption of performance budgeting, performance reporting and efficiency reporting would greatly enhance the quality and value of information provided to citizens. There are a number of techniques from the private sector that would help accomplish these goals.¹

**State and Local**

The Governmental Accounting Standards Board (GASB) has the authority to set reporting standards for governmental entities. Their oversight includes reporting standards for states, cities, and special purpose entities. GASB interprets the scope of its influence to include the evaluation of efficiency and effectiveness. ([http://seagov.org/sea_gasb_project/concepts_stmts.shtml](http://seagov.org/sea_gasb_project/concepts_stmts.shtml), 11/22/2008).

The GASB terms its initiative on effectiveness Service Efforts and Accomplishments (SEA). The goal of the SEA is to encourage governmental entities to provide information about the degree to which it as successful in providing services that help maintain and improve the well-being of its citizens. Research and constituent outreach has spanned the past 20 years. SEA has been implemented and refined by a variety of state and local governments.

Service Efforts and Accountability (SEA) Reporting has been a part of the Governmental Accounting Standards Board (GASB) since its establishment in 1984. The SEA attempts to publicize certain measures of a government’s performance so that people are able to evaluate the government’s efficiency of completing tasks and effectiveness of reaching its stated goals and objectives. On a much smaller scale, the Activity Based Total Accountability (ABTA) Institute located in Melbourne, Florida has very similar goals regarding government transparency. The Institute aims to promote government accountability in all 50 states through activity based spending charts and benchmarking tasks. Both the SEA and ABTA make their best effort to provide the public with information that is reliable and accurate. It is the belief of both that transparency will help to create more efficient and effective governments throughout our nation. The SEA

The General Accounting Standards Board (GASB) sets accounting and financial reporting standards for state and local governments (gasb.org). GASB believes that the government’s financial reports and performance information should be made widely visible and easily accessible by the public. Although the government’s financial reports have always been available for public view, not enough information was provided so that people could evaluate the government’s effectiveness in achieving its stated goals. It is the organization’s objective to evaluate the efficiency and effectiveness of every local, state, and federal government and provide the public with this information so that they can do the same. The Service Efforts and Accomplishments Reporting (SEA) is under the jurisdiction of GASB. It was created to communicate measures of government performance to the public in an effort to bring about more effective governments. The SEA encourages governments to provide its constituents with information about how successful it has been in accomplishing its goals and providing service to the people.

SEA reporting is important for governments because traditional financial reporting only provides users with fiscal and operational information. Basic financial reports do not provide users with enough information to determine the extent to which the government was successful in achieving its stated goals and objectives. The SEA strives to assist governments in relaying this type of information to its constituents in an organized, reliable, and comprehensible manner. The SEA contends that informing the public about government performance will help to keep governments on their toes and focused on achieving their public policy mission.

GASB has made it clear that developing common goals and objectives of state and local governments or developing specific measures or indicators of service performance is not GASB’s role. GASB leaves the choice of goals, objectives, measures, targets and benchmarks to the individual governmental entity. GASB does propose four essential components of an SEA report. These are: 1) purpose and scope – Why is the information being reported and to what portion of a government does it relate? 2) major goals and objectives – What is the basis for assessing the degree to which the government entity has achieved the intended results of its programs and services? 3) key measures of SEA performance – Which are the most important measures to the reader upon which the report should focus? 4) discussion and analysis of results and challenges – What has been achieved and what factors affect the level of achievement? In addition the GASB Concept Statements provide that SEA reports should incorporate the same six qualitative characteristics expected of all the information in the general purpose external financial statements. They are comparability consistency, relevance, reliability, timeliness and understandability. Most of these characteristics are as applicable SEA reporting as general
purpose external financial reports, but attaining comparability in statements with no proscribed measures may prove more difficult.

GASB developed best practices, held citizen roundtables, and published a report containing suggested criteria for effective communication of SEA performance information. In December of 2005, GASB reported on two nationwide surveys of state and local governments indicating that users of governmental financial statements view SEA reporting as an important initiative and generally supported the GASB’S continuing involvement. At this point the SEA reporting guidelines are suggestions that governmental entities may voluntarily adopt, and if adopted help stakeholders evaluate how well the entity is using public resources. The goal of SEA is to help users evaluate the efficiency of governmental operations by providing data on inputs, outputs and outcomes. In the terminology of SEA, inputs are the things previously characterized as activities performed, such as the number of police officers deployed or the number of tons of asphalt used. Outputs are defined in the common understanding of physical results such as things like graduation rates or gallons of wastewater treated. Outcomes are qualitative measures that indicate how WELL the goals or objectives are being met, for instance, how smoothly the roads are paved or how accomplished are the graduates. Of course, efficiency is a measure of the resources that are used per unit of output or outcome.

Although the SEA does not specify the types of goals and objectives that a government entity should aim for it does state that there are 4 essential components of a true SEA report. These parts include:

1) Purpose and scope-Explains why the information being reported and what portion of the government it relates to.
2) Major goals and objectives-Provides a basis for determining the degree by which the government has achieved its declared objectives of its programs and services.
3) Key measures of SEA performance- Aim to focus on things that are of the most interest to the readers (i.e. government constituents).
4) Discussion and analysis of results and challenges- Explains what the government has achieved and what factors affect this achievement (www.seagov.org).

In addition to these four report components, the SEA recommends that every government report contain six qualitative characteristics: relevance, understandability, comparability, timeliness, consistency, and reliability. If followed, the SEA believes that these guidelines will prove to create an extremely user-friendly and informational performance report.

The performance data that the SEA is focused on reporting comes in various forms, for example:

Inputs (Number of teachers)
Outputs (Recidivism rate in prisons)
Outcomes (Percentage of emergencies responded to within 5 minutes)
Efficiency (Cost per meal of prisoner)

The final product of the SEA’s research is broken down into 6 parts. First, the SEA has a very organized and user-friendly website www.seagov.org. This site serves as the SEA’s main deliverable and provides the public with a plethora of useful information about government performance. Secondly, the SEA analyzed and evaluated the usage of performance measures for

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reporting in various governments by conducting interviews and surveys and creating case studies of the results. Thirdly, they evaluated user’s reactions to certain performance measures by organizing constituent discussion groups at various locations throughout the country. Fourthly, the SEA developed a set of specific criteria to help governments effectively publicize and convey performance information. Fifthly, they promoted testing the criteria for effective performance reporting. Lastly, the SEA calculated the usefulness of performance reporting criteria to see if they met their stated goals and missions.

**Performance Budgeting and Reporting Related to Activity Based Costing**

Performance budgeting is a way of budgeting that relates the input of resources to the output of services. This is one of the defining characteristics of performance budgeting that distinguishes it from traditional incremental budgeting. However, performance budgeting focuses on the inputs and outputs of the individual organizational unit instead of the inputs and outputs of the program. This distinction is important because multiple units may contribute to the objectives of a program. Only by examining and reporting on the cost of programs, can one fully recognize the cost of providing services and make important decisions about how to allocate scarce resources among competing programs. The term “program budgeting” is sometimes used interchangeably with performance budgeting, but it is more generally used to describe a budget that reports the full cost of the program regardless of the organizational units involved.

Performance reporting should follow the characteristics established in the performance budget. In other words, the reporting entity should be the same as the budgeting entity and the activities upon which one might report performance measures should be represented in the chart of accounts in a way that allows costs for these activities to be extracted for use in performance measurement.

As Figure 2 helps illustrate, this can be less intuitive than one might hope. For instance, following the Figure 2 example, if one were interested in the performance of the organizational
unit, then the unit should be the budgeting entity and activities performed at this level should be represented in the chart of accounts in such a way that facilitates performance measurement for the organizational unit. However, to formulate performance measures that help evaluate the effectiveness of the program, the program would also need to be a budgeting entity for which activities were represented in the chart of accounts.

To further illustrate this, assume that Organizational Unit One is a motor pool providing transportation services, Organizational Unit Two is maintenance providing building and grounds maintenance, and Organizational Unit Three is Personnel providing human resources services. Program 1 is a health clinic and Program 2 provides early childhood education. Service A is immunizations, Service B is health screening and Service C is classroom instruction. Employees, supervisors and the public might have an interest in how effectively and efficiently the motor pool provides services to the programs, as well as how effectively the individual programs provide the services they offer. This is a very simple example with limited interactions. Imagine the complexity for one of the states.

Construction of performance reports and budgets that are rich enough to provide the detail to evaluate operations at all levels is analogous to activity-based costing used in the private sector. A major premise of Activity-Based Costing (ABC) is that products or services are provided through performance of a variety of activities, and that these activities are what give rise to costs. Thus, activities are the pivotal link between the incurrence of cost and the delivery of goods and services. The ABC process calls for the recognition of activities at different levels of the organization, for example some activities that must be done to support the company as a whole, some that support only a particular product line, some that must be performed only once for each order that is processed and some that must be performed for each unit of product or service that is delivered. Mapping of these relationships makes it possible to measure the efficiency with which costs are transformed into results. In the private sector ABC is widely used to determine the most accurate cost of goods and services. The validity of this linkage between the performance of activities and the incurrence of costs holds whether or not ABC is used for costing. Focusing on any one element of this linkage, to the exclusion of another, severely limits the value of the information and makes it impossible to determine how effectively resources are used to provide services. In other words, one cannot effectively measure performance by either concentrating on the value of inputs or the quality of outputs. Both measures and their complex relationships are necessary to effectively measure performance.

To use ABC, one must first identify the major activities performed by the organizational unit. Once these activities are identified, and it is determined at what level the activity is triggered (ie. the production of each unit, the processing of a new order, the development of a new product line) the costs of performing the individual activities are categorized into “cost pools” that represent the cost of performing that activity or a group of activities that are performed at the same level. In a perfect world, the costs of the activities would be easy to identify and each cost would contribute to only one activity, but this is seldom the case in real life. It is often necessary to allocate a cost to more than one activity. This is facilitated by accounting records that make it possible to track and extract costs based on the activity the cost supports.

In addition, support costs or overhead costs that support the company but are not easily identified with a particular activity of the organizational unit should be accumulated and assigned in some logical manner to the activities of the unit.
One solution would be to develop accounting records that make it possible to disaggregate costs at a very low level and then develop efficiency measures for all outputs. As useful as this level of detail might be at certain levels of management, it results in an extremely complex set of measurement figures that are hard to understand and inappropriate for use as a general performance measurement tool. On the other hand if only a limited number of measures are chosen, the opportunity exist for those measures to be selected in such a way that they do not provide an accurate picture of the performance of the entire unit.

There doesn't seem to be any perfect measurement tool to do this. Those that really trace all the costs to outputs at enough detail to provide meaningful information on the true cost of services would be too complex to be helpful for many applications. On the other hand, if all the costs are combined into a less detailed report, one cannot accurately measure the cost of a particular service. Reports that concentrate on the cost of a few key services provide the opportunity for cherry picking the services to report or shifting shared costs to services that are not reported.

To get an idea of what might happen consider a reporting unit that spends $50,000 annually on administrative costs. Currently those shared costs are divided equally between the five services offered. Suppose two of those services, Service A and Service B are chosen as key services upon which they should report the efficiency. If this efficiency is measured on total cost of the service, there is an incentive to allocate more shared cost to the remaining three services. Under the original allocation method if Service A has $20,000 of separate cost that is incurred for it alone and Service B has $10,000 of separate cost incurred for it alone, the total cost of Service A is $10,000 of shared cost plus $20,000 of individual cost or $30,000 and the total cost of Service B is $20,000. Suppose Service A provides 1,000 units of output and Service B provides 500 units of a different output then the cost per unit of output for the two services would be $30,000/1,000 or $30 and $20,000/500 or $40 respectively. These unit costs which are often used as measures of efficiency are completely dependent on the arbitrary allocation of shared cost. Suppose the unit decides the allocation of shared cost is inappropriate and instead of the five services sharing equally in the shared cost this cost should be allocated based on the number of square feet of facility space each occupies. Of the total 5,000 square feet of space Service A occupies 500 square feet and Service B occupies 750 square feet. At 10% and 15% respectively, these two services would only be allocated $5,000 (500/5,000 X $50,000) and $7,500 (750/5,000 X $50,000) of shared cost. This would reduce their respective total cost to $25,000 and $17,500 and their unit cost for each unit of service to $25 and $35 respectively. This illustrates why it is so difficult to compare the cost of services across different entities. In this simple example if one had two identical units where one accounted for shared costs using the first example and the other accounted for shared cost using the second, their efficiency would appear to be markedly different. Which is right? There is no way to know.

To alleviate this problem, some would cost services based only on the separable cost attributed to that function. Continuing this example Service A would be evaluated based only on the $20,000 of cost attributable to it alone and Service B would be evaluated based on only the $10,000 attributable solely to it. This would solve the problem, if there was no interest in determining the full cost of providing the service, and if there were no opportunities to redefine which costs were included in separable costs and which were included in shared cost. In general, no two organizations define shared and separable cost identically. Many costs that might be separated into costs of individual units are included in shared cost for convenience sake. Another organization with identical costs and structure might identify and trace a much higher or lower
percentage of total cost into the category represented by the $50,000 of shared cost in this example. This causes comparability problems across entities. In fact, with modern accounting and data capture most entities are capable of tracing many more costs directly than they do in practice.

**Balanced Scorecard**

The Balanced Scorecard (BSC) developed by Kaplan and Norton initially for profit seeking businesses and since modified to meet the needs of all type of organizations is technique used to determine whether or not lower-level day-to-day activities of an organization are in keeping with the organizational strategy.

It is balanced because instead of concentrating wholly on financial measures like cost it incorporates a range of measures that help the organization advance toward long-range goals. For governmental entities these would include things like service quality, innovation, and internal processes and other measures of efficiency and effectiveness. The idea is that financial measures are often short-sighted lag indicators that focus too much on immediate financial returns and do not lead organizations toward their strategy. Use of non-financial measures that reflect the results of direct current management influence increase effective movement toward long-range goals.

Companies which have successfully used the BSC often do so by starting at the lower levels of the organization choosing measures that assure that individuals and processes at that level have a positive strategic focus. The results of each level are rolled into the measures at the next higher level to produce a final overall measure of the performance of the organization.

**Benchmarking**

Benchmarking is another widely used performance tool. Benchmarking is the comparison of measures for the organization with those of industry leaders or some other internal or external measure of performance. Although it is useful to use benchmarking to compare the organization’s performance with previous periods, most often it is used as a way to compare organizational performance with some standard of excellence. Despite its appeal, benchmarking usefulness is limited in governmental applications because it seldom extends beyond output measures. Certainly employees, politicians, and citizens are interested in knowing how their government compares to other governments in the delivery of services, but because benchmarking does not usually include measures of resource usage, cost or efficiency, and is based on a limited number of measures it does not provide a good measure of over-all effectiveness.

**ABTA**

ABTA (Activity Based Total Accountability) developed by Congressman Bill Posey during his tenure as Florida State Senator results in an ABTA table that identifies all the costs of a government organizational unit with the activities performed by the unit. The results are reported in a one page summary of the total cost and the contributing cost of each activity. The advantages include the inclusion of all costs on one “at a glance” report. The weaknesses include a lack of qualitative or outcome measures that help evaluate the results of the expenditures and the activities they support, and large amounts of shared or “other” costs that are not associated with specific activities. Variation in the way the shared cost is allocated or not allocated to
activities prevents the results from being as comparable across agencies and states as would be ideal. Florida state law requires units to provide results in these ABTA tables, but because this reporting schema is not supported by budgeting definitions and the financial reporting is not captured at the same level of detail, there is little evidence that the ABTA tables are used for internal performance measurement.

The vision for ABTA includes the ability to develop measures that are comparable across states providing citizens and users at all levels with a meaningful guide to the comparable effectiveness and accountability of their governmental unit. The development of meaningful comparable tables is complicated by several measurement and structural issues.

Accountability is defined by Merriam-Webster’s online dictionary as “the quality or state of being liable” or an obligation or willingness to accept responsibility or to account for one’s actions. The primary goal of the ABTA institute is to turn this concept of accountability into a reality by documenting and comparing state performance in areas pertaining to per unit spending and outcome and effects of this spending for all 50 states. This effort has proved challenging for the researchers of the ABTA Institute because of the lack of uniformity and comparability among all 50 U.S states. The challenge is in the differences in the structure and methods of financial administration and documentation of each state. To better express the lack of uniformity in state documentation an individual function will be analyzed. The function analyzed was the Department of Revenue. The activities performed by this function have been identified and compared to highlight the difficulty when attempting to conduct a uniform comparison.

While the differences in state financial reporting are a challenge faced by researchers who rely on uniformity, the effect of these differences also makes collection of comparable state financial data difficult. The ABTA institute records its findings in uniform data tables which conveys per unit spending for various activities. The many differences in activities for the department of revenue have significant repercussions for data analysts. The biggest distinction among all 50 states for the function of the department of revenue is the complexity and variety of their tax structure. The tax activities across the states include sales tax, fuel tax, inheritance tax, personal income tax and corporate tax. Due to the differences in tax structure each state department of revenue places emphasis and resources on different outlets thereby resulting in variations in per unit expenditure. This variation in per unit expenditure directly affects the financial administration of the state department resulting in major variances across the states. An example of this variation is the case of sales tax and its administration, among all 50 states only 5 states do not administer any sales tax and for the states that do the range is from 9.4% in Tennessee to 2.9% in Colorado. For the researcher of financial data the lack of a sales tax presents a void of financial expenditure information expended to collect said sales tax and this is where the problem of uniformity in comparison presents itself. Alaska is an example of a state that has no sales tax, no inheritance tax and no personal income tax, while this state does have many taxes similar to other states, there is a distinct difference in its major revenue sources documented. Alaska major revenue components included production tax, Royalties (including Bonuses, Rents, & Interest) and Petroleum Corporate Income Tax which all amounted to 4499.70 million dollars in 2007, when this tax structure is compared to a state such as Maryland which does implement a sales tax, personal tax and inheritance tax the huge difference in structure is observed. Maryland’s biggest source of revenue was income tax for the year 2007 with $6,679,167,820 coming into the general fund. Due to the difference in tax structure for these two states it is impossible to effectively compare or place their data into a uniform comparable format.
While the difference in tax structure is a major differentiation among all 50 states, there are other differences which make uniform comparability difficult. The activities performed by the department of revenue also vary from state to state. Some of the activities executed by the various departments of revenue include lottery collection, regulation of the manufacture and distribution of alcoholic beverages and various services to the public such as child support education and central assessment of railroads. External factors directly influence the various activities which each state department of revenue executes. These factors include availability of natural resources (such as oil, lumber, natural gas etc.), size of the population, differences in state legislature (Gambling…) and specific performance benchmarking metrics which may apply to each state (educational needs, health care…).

The Alaskan permanent fund dividend division provides an excellent example of differences in activities among states. The permanent fund division is an action performed by the department of revenue whereby an individual is paid a fixed amount for being a resident of Alaska for an entire calendar year. For the year 2008 the dividend per resident was $3269. This dividend accounts is unique to the department of revenue and thereby is unable to be applied to any other state. This makes state comparison seemingly impossible and makes the creation of uniform ABTA tables difficult.

While there are many dissimilar activities which apply across all 50 states, there exist similar activities which may be carried out by all departments of revenue. Some tax collection is applied across all 50 states; property tax is a great example of an excise duty which is uniformly applied. Also all departments of revenue place emphasis on some sort of tax refunding activity which is a common activity which can be accounted effectively. Income tax while not being uniform, 41 out of 50 states apply this activity which presents the hope for at least partial comparability. Some other tax activities which may present the hope of partial comparability include fuel tax, corporate tax and lottery tax and sales tax where it applies.

The department of revenue presents a unique challenge when attempting to compare core activities performed by all states. A department of revenue for most states conducts various general core activities such as Tax collection, administering and processing of state and local finance administration services and the budgeting, accounting and distribution of state revenue. While these general core activities are performed by most states departments of revenue it is difficult to conclude that the majority of their specific activities are similar across each state. For the purpose of the formation of ABTA tables there is not sufficient specific financial data across all 50 states to draw tentative comparable conclusions about the cost of each activity. The differences in activities far outweigh the similarities. While individual accountability measures can be effectively initiated, to fairly and accurately document and compare the activities of different state departments will be highly improbable and challenging.

Completing the Management Cycle

To complete the management cycle, as suggested by the experience of the private sector and the four functions of management, it is necessary for governmental entities to pursue development of performance that incorporate input and output measures. One of the problems with developing this type of efficiency measure for governmental entities is the difficulty of determining the source of efforts when multiple agencies contribute toward delivery of a program and each agency may have multiple programs to which they contribute efforts. Effectively isolating the cost of the efforts that contribute to a service so measures of efficiency may be developed is often impossible. In addition, when programs share resources, it is impossible to get a clear
measure of the cost of a particular program without the ability to determine what part of the shared resources are expended on each program.

There probably is no "one size fits all" performance measurement system. Inside users need and can use different amounts of detail at different levels, and the average public user could profit from an ABTA table that traces the use of all funds and a Balanced Scorecard or benchmarking effort that ties the performance of the organization to its strategic goals with a broad spectrum of measures representing financial accountability, service quality, innovation, and internal processes. One gets the sense that many governmental entities are generating numerous internal performance measures that are not made available to the public. There seems to be an unwillingness to share these measures because of fear that they will be used inappropriately, taken out of context, and generate an inaccurate picture of operations. This reluctance is certainly understandable, especially for pioneering units for which the public might have no comparable measures from similar organizations, but the fact remains that the government belongs to all the people, not the employees or elected officials who operate it. Considering the unique monopolistic position of most governmentally provided services, it is imperative that these owner/users at least have full access to information.