Comparing the ABTA Institute and the SEA

Alexandra Wienckoski
Student Researcher, Activity Based Total Accountability Institute
awienckoski2007@fit.edu
College of Business
Florida Institute of Technology
150 W. University Blvd., Melbourne, FL 32901

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.

Although the SEA and ABTA seem to have very similar goals in mind, they focus on different areas to promote accountability and transparency in governments. ABTA is focused on input measures while the SEA seems to hone in on output measures and results. ABTA attempts to take various input measures such as unit costs and government expenditures and manipulate this information so that it can be used as a budgeting tool. The Institute takes unit cost measures and relates them to specific government actions. It analyzes input information in order to help taxpayers better understand how the government is spending their tax dollars and to help lawmakers decide exactly how much money to budget for certain activities. It publicizes what the government does and how much it really costs to do each of these activities.

The SEA focuses on outputs such as performance indicators and actual accomplishments to help promote transparency and accountability. It studies how governmental actions, that ABTA accounts for, relate to specific results and how well these results accomplish a government’s goals and missions. The SEA reports on things that are definitive and have already happened within the government. The information that SEA reporting provides is extremely useful for lawmakers. It can help them to determine how successful previous laws and policies were and how to change or better allocate funds for future planning purposes.

Together, ABTA and the SEA provide sufficient information on accountability for an interested citizen. If used correctly one can find a plethora of information about exactly how much money is spent on a certain government activities in one’s state, how this amount compares to how much is spent in other states, how efficiently and effectively the government performed this activity, and to what degree was completed. The ABTA and SEA provide information that lawmakers, government leaders, citizens, and the press would be extremely interested in knowing.

It is essential that the issue of government transparency and accountability be attacked from all angles. There are a number of other similar websites and organizations that attempt to promote accountability and performance management in similar manners. It is believed that an increase in awareness of government performance will create more efficient and effective government entities and will focus the government’s goals and objectives on the well-being of its constituents. It is the hope of both the SEA and ABTA that an increase in the number of citizens, lawmakers, and organizations that advocate increased government accountability and transparency will lead to an enhancement of these ideals in our society.