

Legislative Framework for Performance Accountability in Government

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Abstract

Accountability is a paramount objective of an organisation from which all other objectives flow. It refers to an agreed relationship between two or more parties, primarily on the milestones; the time period; and the resources. In the context of government organisations accountability refers to the ability to make public officials and functionaries answerable for their policies, actions and use of funds. In a broader sense it reflects the financial reporting functions for the state and local governments.

With the advent of 1990s, radical changes were observed in the political and economic climate of countries all over the world. There is an increased emphasis on performance of governments all over the world. Citizen's demand for increased accountability on government has increased considerably. People's concern about how their money is being spent and the level of service that they get for the amount of money spent has become the focus. The Government Performance and Results Act of 1993 (GPRA) of the US was a result of the frustration among taxpayers that they did not know how their money was being spent. GPRA created a new framework for more effective planning, budgeting, program evaluation and fiscal accountability. Introduction of GPRA is an attempt to improve public confidence and performance of government agencies. It paved way for management tools like strategic planning and performance measurement to ensure government accountability to its citizens.

The Andhra Pradesh Performance Accountability Bill is made on the lines of the GPRA Act of USA, which provides for the establishment of strategic planning, performance management and performance budgeting in the State Government to improve accountability and to enhance overall effectiveness. It is meant to bring about a result-focus in Government, manage performance information systems, and evaluate performance of departments, public authorities and individuals in the State of Andhra Pradesh.

“Government is famous for endless figures and forms. To an outsider, it seems like an industry that pays an enormous amount of attention to numbers. People in government are always counting something or churning out some statistical report. But most of this counting is focused on inputs: how much is spent, how many are served, level of service each person receives. Very seldom does it focus on outcomes, on results”.

David Osborne and Ted Gaebler, Reinventing Government

Section 1: Short Title, Extent, Commencement and Application

1. (1) The Act may be called as “The Andhra Pradesh Government Performance Accountability Act 2003”.

(2) It shall extend to the whole of the State of Andhra Pradesh including

- a) All Departments under the State Government and Public Authority as designated by 2 (a) ;
- b) All Semi-Government Bodies, Local Bodies, Co-operative Institutions, Public Sector Undertakings, etc., owned and controlled by the State Government; and
- c) All Organisations or Individuals receiving any form of grant or assistance or aid, whether monetary or otherwise from the Government or public funds.

(3) It shall come into force on such date, as the Government may, by notification in the Andhra Pradesh Gazette, specify.

(4) Nothing in this Act shall apply to-

- a) the High Court, and Courts and Tribunals, over which the High court exercises the power of superintendence and the Secretariat of the State Legislature and

Section 2: Performance Accountability System

2. An effective system of accountability in an organisation makes it possible to answer a few questions like:

- Which are the areas where the organisation intends to excel?
- How does an organisation plan strategically to accomplish its goals?
- How well does the organisation define its processes to achieve the goals and add value;
- What are the consecutive steps its needs to plan?
- Are the description of objectives, targets and activities of the organisation available to the public?
- Is evaluation of main activities available to the stakeholders?
- Can the public access information about the organisation and is the information online?

3. In the above context the Government shall establish a system of performance accountability in all departments, institutions, agencies, public bodies, etc. under the control of the Government or established or substantially funded by it. Accountability shall be two-fold;

Internal Accountability: Internal accountability of a department, institution, public authority or functionary shall be with reference to the internal processes and goals within the department, Government, Legislature and audit.

External Accountability: External accountability of a department, institution, public authority or functionary shall be with respect to the people in terms of fulfilling obligations and time limits, as established by the Government by regulation or order, as prescribed under rules, regulations, laws under different mechanisms such as citizen's charter, citizen service guarantee, service delivery agreement, etc. to ensure adherence to service standards and responsive delivery of services and implementation of programmes for the people.

4. In the course of discharge of internal and external accountability every public authority or functionary shall

- (a) faithfully and conscientiously perform the duties of his office without fear or favour, affection or ill will;
- (b) exercise the same vigilance in respect of expenditure incurred from public funds as a person of ordinary prudence would exercise in respect of expenditure of his own money;

Section 3: Strategic Planning

5. Strategic planning is the first step in performance accountability. Governments need to know why they provide a service, at what level they are providing it, and at what level they would like to reach. Through a strategic plan the departments can determine where it is and where it wants to go. This plan ensures that its long-term goals and mission are properly articulated.

(1) No later than March 31 of each year, every department or institution shall submit to the Appropriate Authority through the Office of Strategic Planning and Performance Management (OSPPM) its strategic plan for programme activities along with its annual performance plan and performance budget.

(2) Subject to any rules, regulation laws or guidelines that may be prescribed, the strategic plan shall be in congruence with the agenda and long-term goals of the State Government as adopted from time to time and shall contain-

- (a) a comprehensive mission statement covering the major functions and operations of the department or institution and agencies working under it;
- (b) general goals and objectives, including outcome-related goals and objectives, for major functions and operations of the department or institution and agencies under it;
- (c) a description of how the goals and objectives are to be achieved, including a description of the operational processes, skills, technology, and the human, capital, information, and other resources required to meet those goals and objectives;

- (d) what specific improvements in key work areas / processes have been planned to enhance capability to achieve desired performance levels and standards;
 - (e) a description of how the performance goals included in the annual performance plan shall be related to the general goals and objectives in the strategic plan;
 - (f) an identification of those key factors external to the department or institution and beyond its control that could significantly affect the achievement of the general goals and objectives;
 - (g) what contingency plans have been made to maintain performance and achieve goals even in an unfavorable context; and
 - (h) a description of the programme evaluations or feedbacks from different sources used in establishing or revising general goals and objectives, with a schedule for future programme evaluations and feedbacks.
- (3) The strategic plan shall relate to long-term vision of the State and cover a period of five years forward from the fiscal year in which it is submitted, and shall be updated and revised at least every three years.
- (4) While developing a strategic plan, each department or institution and agencies under it shall undertake widest possible consultation from all the stakeholders and citizen groups directly or indirectly affected by the functions of the department or institution or its agencies and shall solicit and consider their views and suggestions.

Section 4: Performance Management Framework

6. Performance Management applies to the organisation in totality. Typically, when we think of performance in organisations, we think on the performance of employees. However, performance management should focus on:

- The Organisation;
- Functions (marketing, finance, computer support, administration, sales etc);
- Processes (billing, budgeting, product development, financial management etc); and
- Programs (implementing new policies and procedures to ensure a safe workplace;

In the case of the Government performance management system needs to address issues like:

- a) set appropriate performance indicators, for each department or institution, as a yardstick for measuring performance, including outcomes and impact, with regard to the Government's development priorities and objectives set out in the strategic plan;

- b) set measurable performance targets with regard to each of those development priorities and objectives;
- c) with regard to each of each of those development priorities and objectives and against the performance indicators and targets set-
 - (i) monitor performance
 - (ii) measure and review performance at least once every quarter;
- d) take steps to improve performance with regard to those development priorities and objectives where performance targets are not met; and
- e) The performance indicators established may be reviewed and adjusted by the Government, if required, basing on quarterly, half-yearly or annual review undertaken by the Government.

Performance Management System

7. The Government shall -

(a) establish a performance management system for all departments and institutions owned or substantially financed by it. Subject to regulation or guidelines to be issued by Government, the system shall take into account –

- i) the present and likely availability of resources;
- ii) circumstantial factors and constraints;
- iii) the priorities, objectives, indicators and targets contained in the strategic plan;

(b) group the departments on the basis of similarities in nature, functions and operations;

(c) promote a culture of performance management and focus on results among its political structures, political office bearers and in its administration; and

(d) discharge its affairs in an economical, efficient, effective and accountable manner.

Performance Indicators

8. Indicators are measures towards progress/ lack of progress towards a result. Performance indicators are measurable factors of extreme importance to any organisation in achieving its strategic goals, objectives, vision and values. These indicators are required to be designed carefully so as to be in a position to:

- Indicate the progress made towards the goal;
- Provide a common framework for gathering data for measurement and reporting;
- Capture complex concepts in simple terms;
- Enable review of goals, objectives and policies;
- Focus the organisation on strategic areas; and
- Provide feedback to organization and staff.

(1) The Government shall in terms of its performance management system and in accordance with any rules, regulations or guidelines that may be issued-

- (a) set appropriate performance indicators, for each department or institution, as a yardstick for measuring performance, including outcomes and impact, with regard to the Government's development priorities and objectives set out in the strategic plan;
- (b) set measurable performance targets with regard to each of those development priorities and objectives;
- (c) with regard to each of each of those development priorities and objectives and against the performance indicators and targets set in terms of paragraphs (a) and (b) -
 - (iii) monitor performance
 - (iv) measure and review performance at least once every quarter or at frequent intervals to be prescribed;
- (d) take steps to improve performance with regard to those development priorities and objectives where performance targets are not met; and
- (e) establish a process for regular reporting of performance-related information to-
 - i) the Office of Strategic Planning and Performance Management, the Appropriate Authority and such other offices and authorities as the Government may be prescribed by rules, and
 - ii) the general public.

(2) The performance indicators established in compliance with sub-section (1) (i) may be reviewed and adjusted by the Government, if required, basing on quarterly, half-yearly or annual review or at frequent intervals as prescribed by the Government.

9. The Government may, by order, require the Appropriate Authority to -

- i) direct and manage the development of performance management system including performance indicators in departments or institutions;
- ii) assign responsibilities in this regard to the heads of departments and institutions;
- iii) obtain and analyse performance-related data of departments and institutions;
- iv) monitor and evaluate the performance management system periodically and send report to the Government for necessary action;

- v) recommend from time to time to the Government changes, required if any, in the system.

Public Participation

10. Accountability in government requires answering to the citizens on issues of financial resources and to justify the purpose for which they are used. It is based on the belief that the citizenry has the 'right to know' and right to receive information in the facts that may lead to public debate by the citizens and their elected representatives.

In order to make an organisation accountable for its activities, stakeholders must be able to determine who is responsible for its activities. Availability of information to citizenry is crucial. Citizen charters act as effective management tools for transparency and enhancing accountability in an organisation.

The purposes/dimensions of citizen participation are:

- To be heard in meaningful way, to be treated as if their opinions and information mattered;
- To influence problem definition as well as proposed policies;
- To work with administrators and policy-makers to find solutions to public problems;
- To have an equal voice in the policy process;
- To allocate resources to support citizen participation efforts;
- To reward administrators for working with citizens;
- To create on-going project teams of citizens and administrators.

11. The Government, through appropriate mechanisms, processes and procedures as prescribed by rules, regulations or guidelines, shall solicit widest possible participation from all the stakeholders and citizen groups in the development, implementation and review of the performance management systems of departments and institutions owned or substantially financed by the Government and in particular, allow the public to participate in the setting of appropriate performance indicators and performance targets for the departments and institutions.

12. Every department or institution shall, in a manner determined by the Government, must make known both internally, and to the general public, its performance indicators and performance targets set by it for purposes of its performance management system.

Reporting and Analysis of Performance

13. Every department or institution shall submit reports to the Office of Strategic Planning and Performance Management in such written or computerized form at such intervals as prescribed by the Government from time to time. The Government shall establish arrangements for consolidating and analyzing performance of departments and institutions and for submission of reports. Such report shall include inter-alia the comparison of performance of territorial jurisdictions and functionaries in terms of indicators of performance and processes. The report may also incorporate grading of performance according to the criteria prescribed by the Government.

Performance Audit

14. The results of performance measurements in terms of section 7(1)(iii) shall be audited annually -

- i) as part of the internal auditing processes of the department and institution concerned; and
- ii) by a Performance Audit Committee external to the department or institution as may be constituted by the Government.

15. The result of annual performance audit shall be reflected in the annual performance report of each department or institution.

Performance Evaluation and Feedbacks

16. The Government may arrange for periodic evaluation of performance of programme activities and feedbacks on their implementation in respect of departments and institutions and the results of such evaluation shall be reflected in the annual performance report of the concerned department or institution and/or be notified to the public in a manner prescribed by the Government by order.

Section 5: Annual Performance Plan and Budget

17. The Annual Performance Plan of an organisation covers each programme or activity set forth in the budget for the organisation. An Annual Performance Plan reflects:

- (a) The established performance goals, and define the level of performance to be achieved by each programme activity;
- (b) Express such goals in an objective, quantifiable and measurable form;
- (c) Briefly describe the operational processes, skills and technology, and the human, capital, information, or other resources required to meet the performance goals;
- (d) Establishes performance indicators to be used in measuring or assessing the relevant outputs, service levels, and outcome of each programme activity;
- (e) Provides a basis for comparing actual programme results with the established performance goals; and
- (f) Describes the means to be used to verify and validate measured values.

Annual Performance Plan

18. (1) Beginning with fiscal year 2003-2004, each department or institution shall prepare an Annual Performance Plan consistent with its strategic plan for the overall budget and send the same to the Office of Strategic Planning and Performance Management by March 31 along with performance budget.

(2) The Annual Performance Plan shall cover each programme or activity set forth in the budget of the department or institution and shall -

- (a) establish performance goals, including those for territorial jurisdictions and functionaries, to define the level of performance to be achieved by each programme activity and territorial jurisdictions;
 - (b) express such goals in an objective, quantifiable and measurable form unless authorized to be in an alternative form;
 - (c) briefly describe the operational processes, skills and technology, and the human, capital, information, or other resources required to meet the performance goals;
 - (d) establish performance indicators to be used in measuring or assessing the relevant outputs, service levels, and outcome of each programme activity;
 - (e) provide a basis for comparing actual programme results with the established performance goals and between territorial jurisdictions and functionaries; and
 - (f) describe the means to be used to verify and validate measured values.
- (3) if a department or institution determines that it is not feasible to express the performance goals for a particular activity in an objective, quantifiable, and measurable form, it may adopt alternative methods of tracking performance with the approval of the Appropriate Authority subject to the conditions that (i) the department or institutions states why it is infeasible or impractical to express a performance goal in any form for the programme activity and (ii) the alternative form includes separate descriptive criteria for an effective or successful programme.
- (4) for the purpose of complying with Section (1), a department or institution may aggregate, disaggregate, or consolidate programme activities, except that any aggregation or consolidation may not omit or minimise the significance of any programme activity constituting a major function or operation for the department.

Annual Performance Budget

19. Performance budgeting is an exercise that costs various activities that attempt to achieve an end outcome. It enables the correlation of results to expenditures. There are three components of performance budgeting:

- the result (end outcome);
- the strategy (ways to achieve the end outcome); and
- the activity / outputs (what is actually done in order to achieve the end outcome).

Performance budgeting establishes a link between the rationale for specific activity and the end outcome results. Here the results are not costed out, but the individual activities or outputs are costed though. This information enables policy makers to determine what activities are cost-effective in reaching their end outcomes.

20. (1) Every department or institution under the Government shall, subject to regulations or guidelines prescribed by the Government, develop and implement a performance-based budgeting system that links allocations to development goals and

objectives set out in the strategic plan and annual performance plan, prescribe detailed measures of programme and fund performance against attainment of planned outcomes and provide for programme evaluation and feedback. Such outcome measures and attainment of set goals and objectives for programmes and funds allocation shall be put up before the Legislative Assembly for approval of appropriate levels.

(2) The Government may, by executive order, provide managerial flexibility for implementation of performance budget and use of funds in respect of specified programmes in departments or institutions.

Section 6: Annual Performance Report

21. Organisations Annual Performance Report provides the stakeholders with a summary of its key activities, achievements and the financial situation over the year. It provides an overview of the organisation. The Annual Performance Report reflects:

- (i) the performance indicators established for programme activities and targets set in the department's or institution's Annual Performance Plan;
- (ii) the performance of the department or institution and functionaries actually achieved in terms of performance indicators during the financial year and a comparison with the targets and performance in the previous financial years;
- (iii) explanations and description of why particular goals, if any, are not met and if the performance goals were impractical or infeasible, why that is the case and what action is recommended;
- (iv) description of significant achievement in performance or success stories; and
- (v) the measures to be taken to improve performance.

22. No later than April 15 each year, every Government department or institution shall prepare and submit to the Appropriate Authority through the Office of Strategic Planning and Performance Management

a) an Annual Performance Report reflecting

- (vi) the performance indicators established for programme activities and targets set in the department's or institution's Annual Performance Plan for the financial year being reported;
- (vii) the performance of the department or institution and service providers covering programmes, territorial jurisdictions and functionaries actually achieved in terms of performance indicators during the financial year and a comparison with the targets and performance in the previous 3 financial years;
- (viii) if performance goals are specified in an alternative form under Section 15(3), the results achieved with respect to those alternative specifications,

including whether the performance failed to meet the criteria of effectiveness or success;

(ix) explanations and description of (a) why particular goals, if any, are not met (b) if the performance goals were impractical or infeasible, why that is the case and what action is recommended and (c) if internal corrective actions are needed to meet performance goals what initiatives have been taken or proposed to be taken in this regard;

(x) description of significant achievement in performance or success stories;

(xi) measures that were taken or are to be taken to improve performance;

b) the financial statements for the financial year being reported prepared in accordance with the standards of generally recognized accounting practices;

c) an audit report on the financial statements and the report on the performance audit conducted in the terms of Section 12, and

d) any other reporting requirements in terms of other legislations.

23. The Government shall cause adoption of the Annual Performance Report of each department or institutions based on the recommendation of the Appropriate Authority and cause publication of the same or make available its contents to the public in a manner as prescribed by regulation or guideline.

Section 7: Apex Committee

24. For the purpose of monitoring of the implementation of the performance management system, citizen's charters, etc. and taking administrative action based on performance reports the Government may establish an Apex Committee headed by the Finance Minister with the following members.

a) Three other Ministers as the Government may determine;

b) Chairman of the Public Accounts Committee;

c) Chief Secretary;

d) Vigilance Commissioner;

e) Director General, MCR HRD Institute; and

f) Two Representatives from civil society organisations or general public.

Section 8: Performance Rewards and Penalties

25. The major purpose of performance evaluation is to formalise rewards in way of compensations (salary, commission, and bonus) and promotions. It aims to provide for penalties and to contain non-performance through punishments, transfers and through legal compliance.

26. (1) After review of the annual performance report and other evidences as deemed appropriate, and upon finding that a department or institution has substantially exceeded the performance standards for its performance indicators, the Appropriate

Authority may recommend to the Apex Committee recognitions or rewards to identified functionaries based on performance.

(2) After review of the annual performance report and other evidences including qualitative assessments as deemed appropriate, and upon finding that a department or institution or functionary has failed to achieve the performance standards for its performance indicators, the appropriate authority may recommend training or imposition of penalty on identified functionaries.

(3) The Apex Committee may accept, partly accept or reject recommendation by the Appropriate Authority by resolution to that effect following which the rewards or penalties may be given effect to by the concerned department or institution.

(4) Every department or institution shall provide a specific allocation in its budget every year, as may be prescribed by the Government by order, for the purpose of rewarding its employees for exemplary performance and training them in performance management and citizen-centric administration.

27. The Government shall take into account performance-based assessments, rewards and penalties or any other remedial action while considering the placement of individuals for positions or elevations to higher posts.

28. The Government shall amend the existing civil services rules and provide for inclusion of performance based-incentives and disincentives, promotion to higher posts out of turn based on performance, institution of awards (either in cash or kind) or recognition which includes titles, based on performance.

Section 9: Application of Act

29. No provision or amendment made by this Act may be construed as-

(a) creating any right, privilege, benefit, or entitlement for any person who is not an officer or employee of the Government of Andhra Pradesh acting in such capacity, and no person who is not an officer or employee of the Andhra Pradesh acting in such capacity shall have standing to file any civil action in a court of Andhra Pradesh to enforce any provision of this Act; or

(b) superseding any statutory requirement.

Section 10: Power to remove difficulties

(a) If any difficulty arises in giving effect to the provisions of this Act, the Government as the occasion may require, by order published in the Andhra Pradesh Gazette, do any thing which appears to them necessary for removing the difficulty.

(b) All orders made under this section shall as soon as may be, after they are made, be placed on the table of the Legislative Assembly of the state and shall be subject to such modifications by way of amendments or repeal as

the Legislative Assembly may make either in the same session or next session.

Section 11: Power to make Rules

- (a) The State Government may, by notification in the official Gazette, make rules to carry out the purpose of this Act.
- (b) The Government may make rules providing for carrying out the objectives of the Act and such rules may provide for all or any of the following matters:
 - (i) accountability of the department, institution, public authority or functionary with reference to the internal processes and goals of the department under sub-section (2) of section 3;
 - (ii) accountability of a department, institution, public authority or functionary with respect to stakeholders under sub-section (3) of section 3;
 - (iii) duties of functionaries in discharging their internal as well as external accountability under sub-section (4) of section 3;
 - (iv) the manner and mode in which the Heads of the departments will report to OSPPM under sub-section (1) of section 5;
 - (v) the guidelines on setting performance indicators for the departments under sub-section (1) of section 7;
 - (vi) the manner in which measurement and grading criteria shall undergo change under section 11;
 - (vii) classification and grouping of the departments under sub-section (b) of section 6;
 - (viii) the manner in which the evaluation and feedbacks shall be undertaken under section 14;
 - (ix) the manner in which periodical monitoring and reviews of the departments shall be undertaken under sub-section (c) of section 7;
 - (xi) the manner in which and the conditions subject to which the reports may be made available to the stakeholders under section (10);
 - (xii) rewards and Penalties to performers as well as non performers under section 21;
 - (xiii) matters with respect to the Apex Committee and its functions under section 19;
 - (xiv) any other matter which is required to be, or may be, prescribed.

- (c) Every Rule under the Act shall immediately after it is made, be laid before the Legislative Assembly of the State, if it is in session and if it is not in session, in the session immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making, any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand annulled as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Section 12: Provision of Appeal

Whoever is aggrieved by the orders for punishment shall file an appeal to the Apex Committee within 30 days of receipt of the order.

Section 13: Protection of Actions done in good faith

No penalty shall be levied against an individual, department or institution to discharge any function under this Act, for any loss or damage caused or likely to be caused by any action which is in good faith done or intended to be done in pursuance of this Act or under the Rules made thereunder.

Section 14: Summary

To improve relationship between the governing and the governed, governments need to focus on better performance, efficiency and aim for an informed citizenry. Citizens want to know how effectively and efficiently their city delivers services. To properly serve their citizens, governments need to make information available so that policymakers and citizens fully understand the dynamics.

Some Definitions

2. In this Act, unless the context otherwise requires,
- (a) **‘Public Authority’** means any authority or body established or constituted –
- i) by or order under the Constitution of India,
 - ii) by any law made by the Government, and
 - iii) include any other body owned, controlled or substantially financed by funds provided directly or indirectly by the Government.
- (b) **‘Public Servant’** means a person holding or who has held an office or post in the State Government or in any statutory corporation, agency or company subject to control of the state Government or financed wholly or partly by it and shall include-
- i) any person who has held or is holding the office of a minister, or is or has been a member of legislature, or is holding or has held any other political office in the State Government.
- (c) **‘Appropriate Authority’** means a designated public authority established or constituted by the State Government for the purpose of performance management and other purposes.
- (d) **‘Department’** means any State Government Department under the control of the Government of Andhra Pradesh.
- (e) **‘Institution’** means any institution under the control of the Government or substantially financed out of its funds and includes all Semi-Government Bodies, Local Bodies, Co-operative Institutions, Public Sector Undertakings, etc., under the control of the State Government.
- (f) **‘Functionary’** means an employee/public servant assigned to a particular post in Government or institution under the control of Government.
- (g) **‘Incentives’** means all kinds of incentives either monetary, commendatory, promotions, awards etc., given for the rated performance of individuals, departments or institutions based on the approved reports of the Statutory Committees instituted for the purpose.
- (h) **‘Disincentives’** means all kinds of disincentives or penalties either monetary, condemnatory, de-promotions, recovery of losses incurred by the Government etc., given for the rated performance of individuals, departments or institutions based on the approved reports of Statutory Committees instituted for the purpose.
- (i) **‘Information’** means any material in any form relating to administration, operations or decisions of a public authority.

(j) **‘Information Systems’** means the approved system of collection, compilation, analysis, documentation, retrieval and communication of the information from grassroots level to apex level, as prescribed by the appropriate authority.

(k) **‘Programme Activity’** means a specific project or activity for which funds are provided in the Andhra Pradesh annual budget.

(l) **‘Performance’** means all kinds of scalable actions in respect of achieving the objectives for set goals, either monetary or service, or otherwise as prescribed.

(m) **‘Performer’** is the one who achieves set goals, monetary, service, or otherwise as prescribed.

(n) **‘Performance Goal’** means a target level of performance expressed as tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value or rate.

(o) **‘Performance Indicator’** means a particular value or characteristic used to measure output or outcome.

(p) **‘Input Indicator’** means an indicator that measures the costs, resources and time used to produce an output or result.

(q) **‘Output Indicator’** means an indicator that measures the results of activities, processes and strategies of a programme.

(r) **‘Outcome Indicator’** means an indicator that measures the quality and/or impact of an output on achieving a particular objective.

(s) **‘Service Provider’** means an agency or person or a combination of persons and agencies which provide a public service.

(t) **‘Service Delivery Agreement’** means an agreement between a department/an institution and an agency/person in terms of which a government service is provided by that agency or person.

(u) **‘Programme Evaluation’** means an assessment, through objective measurement and systematic analysis, of the manner and extent to which a programme achieves intended objectives.

(v) **‘Notification’** means notification published in the Andhra Pradesh Gazette and the word notified shall be construed accordingly.

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