

*Module 7*

# CREATING AND SUSTAINING A SUPPORTIVE ENVIRONMENT





*Module 7*

# CREATING AND SUSTAINING A SUPPORTIVE ENVIRONMENT

Overview For Workshop Participants





# Module 7: Creating And Sustaining A Supportive Environment

## Overview for Workshop Participants

The concept of governmental goal-setting is not new, nor is the measurement of program performance.

Over the years, many of your communities have probably formed long-range planning groups. It is likely that many of you have also experimented with initiatives such as management-by-objectives or zero-based budgeting. Unfortunately, although a number of governments have shown remarkable success in managing for results over the long term, many more efforts have failed to make a lasting difference.

What makes the effective implementation of these practices so difficult?

First, goal-setting and performance measurement systems cannot simply be imposed on top of the existing bureaucracy and expected to be a success. The movement towards managing for results is likely to represent a challenge to most organizations' "architecture"—their structure, management systems, work processes, communication and reward practices, and most importantly, their work culture and people.<sup>1</sup> Resistance to change of this magnitude is a natural human reaction, particularly where it potentially threatens an individual's position in the organization or brings into question their competence.

Second, we operate in a political environment—an environment that often has been described as "impatient."<sup>2</sup> In contrast, successful implementation requires patience. Strategic planning and performance measurement systems may, in fact, require years to show improvements, while the spotlight is understandably on what can be accomplished before the next election. Making failure "visible" is also risky for public sector leaders, creating targets for the media, voters, and political opponents.<sup>3</sup> Finally, lack of long-term continuity across changing political administrations is an inevitable consequence of a dynamic political system. Even the most promising initiatives and recommendations may be relegated to the shelf with the onset of a new administration.

Despite these challenges, even skeptics believe that there are reasons for optimism. Differences between the efforts of yesterday and today include:<sup>4</sup>

- An urgent need to deal with public cynicism about government;
- An awareness that this will not be easy to do, that it is not a quick fix, and that it will not succeed as simply a top-down decree; and
- Bi-partisan political support for the concepts.

What holds the key to whether or not goal-setting and performance measurement will become just part of the latest trend a "pet rock of governance"?<sup>5</sup> The key is to guard against the mere implementation of goal-setting and performance measurement processes and procedures without also instilling the cultural change necessary for true success.

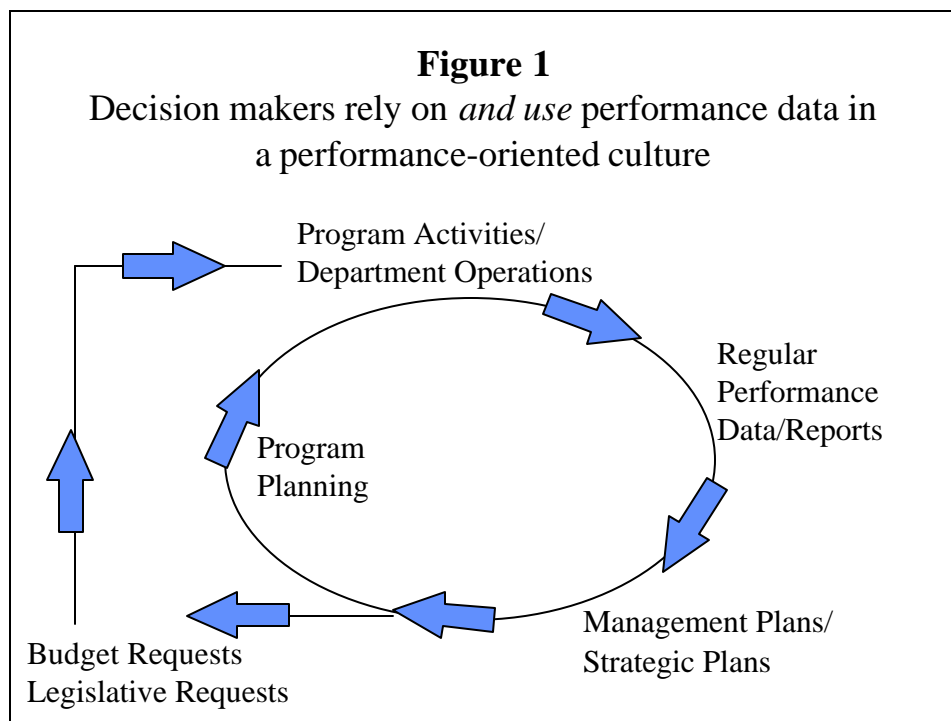
### Organizational Culture and Cultural Change

If goal-setting and performance measurement are to thrive over the long run, they must become part of your organization's way of doing business—in other words, your organization's "culture."

What is organizational culture? In simple terms, it is the personality of your organization. It is the assumptions, beliefs, values, attitudes, and expectations that are shared by members of your organization.<sup>6</sup> It is the way that staff members think about and carry out their work, the way that they interact with each other and with customers, and the way that they use resources and make decisions.

In organizations with a performance-oriented culture, there is widespread recognition that results are important—and that making decisions based on those results is important.

As one observer has noted, “Building a successful system is an incremental and long-term process. Local governments with reputations as well-managed organizations, such as the US cities of Phoenix, Charlotte, and Sunnyvale, have measurement systems that have been sustained over many years. In these governments, a culture develops in which managers and elected officials encourage and depend upon accurate, quantifiable information.”<sup>7</sup>



Experts generally agree that cultural change is a long-term effort that takes at least five to 10 years to complete.<sup>8</sup> For organizational members, it involves not only learning the tasks related to goal-setting and performance measurement, but also understanding the benefits, expectations, and demands associated with operating within a results-oriented environment.

As shown in *Figure 2*, private sector experience offers a number of techniques that can be used to perpetuate or change organizational culture.

Figure 2

Techniques Organizations Use to Perpetuate or Change Their Culture

Degree of Importance	Techniques
Very great	<ul style="list-style-type: none"> <li>• Display top management commitment and support for values and beliefs.</li> <li>• Train employees to convey and develop skills related to values and beliefs.</li> </ul>
Great	<ul style="list-style-type: none"> <li>• Develop a statement of values and beliefs.</li> <li>• Communicate values and beliefs to employees.</li> <li>• Use a management style compatible with values and beliefs.</li> <li>• Offer rewards, incentives, and promotions to encourage behavior compatible with values and beliefs.</li> <li>• Make the organization’s structure compatible with values and beliefs.</li> <li>• Set up systems, procedures, and processes compatible with values and beliefs.</li> </ul>
Moderate	<ul style="list-style-type: none"> <li>• Replace or change responsibilities of employees who do not support desired values and beliefs.</li> <li>• Use stories, legends, or myths to convey values and beliefs.</li> <li>• Make heroes or heroines of exemplars of values and beliefs.</li> </ul>
Some	<ul style="list-style-type: none"> <li>• Recruit employees who possess or readily accept values and beliefs.</li> <li>• Use slogans to symbolize values and beliefs.</li> <li>• Assign a manager or group primary responsibility for efforts to change or perpetuate culture.</li> </ul>

**Source:** US General Accounting Office, *Organizational Change: Techniques Companies Use to Perpetuate or Change Beliefs and Values* (GAO/NSIAD-92-105), p. 3.

Top management support has been identified as one of the most important factors for successful cultural change. Observers note that while slogans, logos, and proclamations are nice, they are not sufficient.<sup>9</sup> Management must show an active commitment to the process of change, not only by committing time, training, and money to the effort, but also by ensuring that all facets of the organization—reward and promotion systems, the organizational structure and management style, training, communications, symbolism, and systems, procedures, and processes—reflect the organization’s commitment to results.<sup>10</sup>

Where does this leave you if you’re not a “top” manager? Do you need to bide your time until the Premier, M.L.A.s’, and/or department executives embrace the concepts of goal-setting and performance measurement? The answer is “no.” You can still generate successes at lower levels. The state of Louisiana offers the following encouragement. “If a single agency or program uses [these] concepts and techniques to the extent of its authority, then you have a success at that level. At least the people within that organization will be generating results, meeting customer needs, and improving that small part of...government. Who knows, it might rub off on another organization.”<sup>11</sup>

In fact, starting small has its advantages. Success with a limited number of programs can build the credibility and expertise needed to convince others to join you down the road. It can also help you to identify more accurately costs, barriers, and benefits prior to full-scale implementation. For this reason, even those jurisdictions committed to a broader effort may choose to start with a few agencies or programs on a pilot basis, as British Columbia has done.

## Key Steps at the Programmatic or Departmental Level

There are a number of steps that you can take to promote effective implementation of goal-setting and performance measurement efforts in your program area or department.

### *Step One: Diagnose the organization.*

Understanding the culture of your organization is an important first step in implementing a system of results-oriented management. The following types of questions can provide insight into the ability and readiness of your organization to develop and sustain goal-setting and performance measurement efforts.<sup>12</sup>

- Is there a system in place that rewards risk takers?
- Is there a commitment of resources to support performance measurement for at least three years?
- Is there at least one trained staff member who can monitor and analyze performance data?
- Is there clear support and direction from the chief administrator?
- Do elected officials have positive attitudes and work well with administrative management?
- Do elected and appointed officials consistently work to be objective and to base their decisions on fact?
- Is there a strong management team throughout the organization?
- Is there employee support for performance measurement? Do employees “fear” performance measurement or have other negative expectations? If so, what are their specific concerns?
- Is there a healthy working environment, where staff members work well together?
- Is there a willingness to face the possibility that some services are not operating well and that this may have to be explained to the public?

This diagnosis will help you to develop strategies that address potential barriers to successful implementation.

### *Step Two: Build an awareness of the need for change.*

If managers and employees fail to see a need for change, goal-setting and performance measurement will amount to little more than a paper exercise.

How can you “sell” the concept to managers and employees?

- *Let the “numbers” do the talking.* Fiscal constraints are a driver of many change efforts. Tight budgets and rising service demands often make clear the need for setting priorities and achieving results.
- *Let your customers do the talking.* Talking with customers, whether through focus groups, interviews, surveys, or other means, can build an awareness of the need for change—particularly where there are significant gaps between customers’ needs and expectations and your organization’s actual performance.
- *Benchmark best practices.* As detailed in Module 2 of this curriculum, *Benchmarking Best Practices*, comparing your performance against that of others can highlight performance differences and illustrate tangible benefits of change.
- *Address any fears.* Fear and negative expectations can derail even the best-laid plans. Employees may fear losing their jobs, managers may fear losing program funding, or both may expect the initiative to result in little more than additional paperwork on top of their already demanding schedules. Selling the concepts of goal-setting and performance measurement means identifying and addressing these fears and expectations. As discussed in further detail in Module 4, *Using Performance Results*, involving

employees and managers in the development of plans and measures, providing incentives to encourage the use of performance information, and giving managers the opportunity to report explanatory information alongside performance data are often effective in addressing fears.



- *Facilitate networking.* Networking can be a valuable tool in building and spreading support throughout your organization. Alberta Treasury recognized the value of networking and created a PM chat group, a series of seminars that brought PM staff from various ministries together to share their successes and concerns. The state of Louisiana suggests facilitating networking between responsive individuals who are already using quality concepts, urging supporters to “encourage communications and watch the team work grow.”<sup>13</sup> The state of Virginia, likewise, found peer networking to be a successful component of its performance measurement pilot program. Officials there felt that managers were more receptive to feedback from peers than from those in positions of “authority.”<sup>14</sup>

### *Step Three: Provide training.*

As discussed in Module 4, *Using Performance Results*, the state of Oregon found that training in the mechanics of measuring performance and the positive uses of performance information helped to develop staff level support for performance measurement efforts.<sup>15</sup> Oregon’s approach was to provide training to all agency heads as well as to volunteer co-ordinators in each agency. These co-ordinators—who also received ongoing guidance and assistance—served as mentors and trainers for others in their agencies. Two videos were developed to supplement the training efforts. The videos featured testimony from the governor, agency heads, a union leader, and line staff on the benefits of performance measurement.

Other approaches to training include:

- *Handbooks.* Alberta and the states of Louisiana and Arizona are among those who have supplemented training workshops with written reference materials. Alberta’s *Measuring Performance: A Reference Guide*, Louisiana’s *Manageware* and Arizona’s *Managing for Results* handbooks guide agencies through strategic planning and performance measurement processes.
- *Computer-aided instruction.* New technologies continue to expand training options. The International City/County Management Association, for example, introduced an innovative multi-media training program on CD-ROM in 1995. Entitled *Applying Performance Measurement*, the program can be used for individual, group, or classroom instruction. The North Carolina Office of Strategic Planning is also using computer technology to provide learning opportunities for state agencies, incorporating a handbook guide to strategic planning and definitions and examples of performance measures on its Internet home page.

Whatever the method of delivery, at a minimum, staff members, managers, and policymakers should receive training on:<sup>16</sup>

- the benefits of performance measurement;
- the performance measurement process and the mechanics of developing measures; and
- information on ways to use performance information, including allocating resources, formulating and justifying budgets, performance contracting, and personnel management.

### *Step Four: Develop a communications plan.*

Communication has been described as “the link between performance and accountability.”<sup>17</sup> As discussed in Modules 3 and 4, *Performance Measurement* and *Using Performance Results*, reporting performance information on a regular, periodic basis helps institutionalize the measurement process by ensuring that performance information is made available at times that coincide with planning and budget cycles and other important decision making processes, creating incentives for program improvement, and helping build public support.

The development of a communications plan is key to ensuring that both internal and external players are able to understand and make use of performance information. This involves:

- Identifying different audiences and their information needs;
- Determining when and how to present information to these differing audiences; and
- Educating these audiences so that they understand and can use the information.

“Educating” citizens and the media can be particularly important if you are planning efforts beyond the scope of a single program or department. Unfortunately, public cynicism about government appears to be at an all-time high. The introduction of performance measurement in such an atmosphere may place unfair blame on public managers if not preceded by a strategy of “awareness building.” The public, for example, needs to be aware of the developmental goal of the performance measurement process and be cognizant of the fact that multiple factors affect community problems. The media can play an important role in “educating” the public if it is likewise informed.

Be sure that you do not neglect internal communications in developing your communication plans. Regular and positive communication is needed in order to communicate desired values and beliefs to employees and to discuss both progress and concerns with implementation. Among the internal communication techniques you might consider are newsletters, pamphlets, videotapes, questionnaires and informal organizational gatherings such as brown bag lunches. In addition, using the Internet or your intranet can also be helpful.

The government of Alberta created a Performance Measurement home page to foster communication and understanding, both internally and externally. It can be found at [www.treas.gov.ab.ca/comm/perfmeas/index.html](http://www.treas.gov.ab.ca/comm/perfmeas/index.html).

### *Step Five: Adopt a supportive organizational structure and management style.*

You may discover that organizational structures and management styles that are rooted in the past may not serve your present needs. Adopting a supportive organizational structure and management style can help reinforce a commitment to results.

The following types of changes are often explored as organizations move from a “rule following” to a “results” orientation:

- Restructuring the organization to include fewer management layers;
- Delegating authority to lower levels of the organization;
- Encouraging team work;
- Moving towards greater employee participation in decision making; and
- Offering rewards, incentives and promotions which encourage employees to use goal-setting and performance measurement techniques.

General Electric’s “Work-Out” program has been the inspiration for new management approaches in a number of state and local governments, including the city of Louisville, Kentucky and the state of West Virginia. An emphasis on teamwork and action are the hallmarks of this approach, which involves teams of managers, employees, and in some cases citizens in intensive, problem-solving sessions.

### *Step Six: Integrate performance measurement with other management reforms.*

One of the reasons for long-term success with benchmarking initiatives at corporations such as Xerox, Motorola, and IBM is that they are successfully integrated with other quality processes and tools and complement established quality practices.<sup>18</sup> You should strive for the same type of integration in your organization.

Performance measurement is only one of a number of efforts that governments across the nation are undertaking in pursuit of increased effectiveness. None of these efforts should stand alone; each should be part of an integrated system. The challenge is to integrate efforts such as performance measurement, quality management, and strategic planning so that they complement one another. Quality management efforts can play an integral role in “establishing an environment” to support performance measurement efforts.

## **Additional Considerations for Jurisdiction-Wide Implementation**

The steps discussed above are certainly of importance to a jurisdiction planning a full-scale implementation effort. However, several additional steps should be considered as well. These include:

### *Enacting Legislation*

The Province of Alberta passed the *Government Accountability Act* in 1995. This legislation details the framework for “Accountability”, and defines the structure that business plans must include outputs, costs, overall outcomes to permit a more comprehensive assessment of performance. While the measuring and reporting on the effectiveness of public sector programs is in the early stages in Alberta, since 1994/95 an annual report on results *Measuring Up* has been prepared on the performance of the Government of Alberta.<sup>19</sup>

A number of US state and local governments have also passed legislation mandating agency strategic planning and/or performance measurement activities.

Examples from other jurisdictions are:

- Arizona’s Budget Reform Act of 1993 requires all state agencies to develop three-year strategic plans and associated performance measures. The legislation also calls for “program authorization reviews” to determine whether to continue, modify, or eliminate particular programs.
- The City Council in Austin, Texas passed a resolution in 1992 that called for the development of goals and performance measures for each of the city’s departments, the production of an annual citywide performance report, and the development of a performance-based budgeting system.
- Florida’s Government Performance and Accountability Act of 1994 established a performance-based program budget process, with all state agencies to be phased into the new budget system by the year 2002.

### *Establishing an Institutional Base*

While providing a focal point for performance measurement activities, the establishment of a centralized institutional base is not just a symbolic gesture. Such an institution can perform a number of functions that could prove to be critical in sustaining your jurisdiction’s performance measurement efforts over the long-term. These include:<sup>20</sup>

- Co-ordinating activities between agencies and across functional areas;
- Co-ordinating activities among various entities involved in performance measurement and evaluation activities—from auditors to budget analysts to legislative analysts;
- Helping to develop readily accessible data systems;
- Collecting and analyzing agency performance data;
- Reporting data to both internal and external users;
- Developing training programs and providing technical assistance;
- Serving as a clearinghouse for information from other provinces and the federal government; and
- Mobilizing other organizations to work toward common goals and objectives.

Most commonly, some or all of these functions are incorporated into the responsibilities of an existing agency or organization:

- *Planning and/or budget office.* Alberta Treasury's Performance Measurement group handles these responsibilities for the Alberta government. In Arizona, it’s the Office of Strategic Planning and Budgeting that co-ordinates agency strategic planning and performance measurement activities.
- *Quasi-independent agency.* In Oregon, the legislature created the Oregon Progress Board, an independent state agency, as a vehicle for assessing progress towards the fulfillment of the state’s strategic plan. This

organization, which is governed by a nine-member Board, is responsible for collecting and analyzing data, adjusting priorities, and ensuring that goals are addressed.

Which arrangement works best? Naturally it depends on the environment and base of support within your jurisdiction. But, in order to promote continuity, many observers recommend that the institutional base be a politically independent, impartial office which is not subject to rapid political change.<sup>21</sup>

### *Forming alliances with other sectors.*

Your province, municipality or community cannot hope to accomplish all its goals working alone—in most cases, you will need to form alliances across sectors and organizations in order to achieve results. Obtaining buy-in from outside organizations can also help sustain your improvement process over changing political administrations.

The following examples illustrate how the state of Oregon has formed alliances across sectors and organizations in order to achieve results:

- *Urgent benchmark teams* have been formed to work in partnership towards important state goals. In the area of childhood immunization, for example, a consortium has been formed that involves over 50 organizations, ranging from the state's health division to hospital CEOs to the public broadcasting system. On one Saturday, the consortium immunized over 6,000 children—clearly more than the state's health division could have reached by itself.
- *Cluster benchmark teams* have been formed, acknowledging that individual benchmarks or goals are often related to one another. Educational goals and reform efforts, for example, are closely related to work force development goals. Cluster teams help organizations and individuals collaborate on these interrelated efforts.
- Benchmarks are also beginning to give direction to *nonprofit philanthropy* in the state. The Oregon Community Foundation (the state's largest) now determines its budget based on Oregon's benchmarks, while other organizations, such as the Portland United Way, are beginning to grant funds based on the state's benchmark goals. Additionally, community groups have begun to adopt benchmarks as the focal point of their activities.
- *Local governments* have begun setting benchmarks or connecting their efforts to the state benchmarks. The city of Gresham, for example, is building pertinent benchmarks into its planning and budgeting process, and the State Health Division is working with the county health departments on a wide range of health-related benchmarks.
- Oregon has formed a partnership with the *federal government*, known as the Oregon Option, that gives the state and its local governments the ability to mix funding streams and allocate monies as they see fit in exchange for measurable results in the areas of childhood development and health, family stability, and workforce preparation.

How can your organization or community encourage others to “buy-in” to important goals?

- *Involve other sectors in strategic planning and goal-setting efforts.* Early involvement is important. As discussed in Module 1, *Strategic Planning*, the strategic planning process provides an opportunity for a diverse group of stakeholders to reach consensus on common goals. Prince William County, Virginia's strategic planning process involved more than 3,000 of the county's 215,000 citizens through focus groups, surveys and study groups.
- *Provide training and technical assistance to local communities and/or community-based organizations.* In a 1994 survey conducted by the United Way of America, “staff training” emerged as the factor that would give the greatest boost to performance measurement by nonprofit organizations.<sup>22</sup> The Oregon Progress Board

has taken just such an approach, producing a training handbook for local communities and nonprofits that spells out how to develop a strategic plan, how to create goals and performance measures, how to collect data, and how to establish an oversight board.

- *Report data of interest to other users.* Minnesota, for example, analyzes and reports data on certain performance indicators by county—such as its Children’s Services Report Card, while the Oregon Progress Board includes county performance data on its Internet home page.
- *“Get the word out.”* In Alberta, meeting with a variety of government agencies may be of value. In addition, one may choose to meet with agencies, services clubs to share concepts of performance management activities and the benefits related to their services and programs. One of the members of Utah Tomorrow compares his state’s efforts to involve local governments in state planning and performance measurement activities to a political campaign or religious crusade. Meetings were held with regional associations of government, local government trade associations, school boards, special service districts, and Rotary Clubs. The message was even taken to schools, where children were asked to draw pictures of what they would like their state to look like in the future. The hoped-for result? The involvement of local political leaders. “They can’t ignore it. I think we will be seeing candidates campaigning on Utah Tomorrow within four or five or six years.”<sup>23</sup>

It is important to acknowledge that this is not a “quick fix.” Cultural change takes considerable time to accomplish. You would be wise to consider the following advice as you begin your journey towards a more effective and accountable organization:

*Remember that pain hits long before value becomes apparent. Be patient...Most jurisdictions that have maintained a performance measurement system over many years find that interest and support are not always constant and fluctuate with changes in appointed administrators and elected officials...Remember that changes in the way employees think and act take time but that improvements will take place if you stay with the program.*<sup>24</sup>

## Suggested Readings for Further Information on Creating and Sustaining a Supportive Environment

- Barrett, Katherine and Richard Greene. "The State of the Cities: Managing for Results." *Financial World*, 1 Feb. 1994, Vol. 163, No. 3.
- Behn, Robert D. *Bottom-Line Government*. Durham, NC: The Governors Center at Duke University, 1993.
- Bowditch, James L. and Anthony F. Buono. *A Primer on Organizational Behavior*. New York: Wiley and Sons Publishers, 1994.
- Brizius, Jack and Michael Campbell. *Getting Results*. Washington, DC: Council of Governors' Policy Advisors, 1991.
- Epstein, Paul. *Using Performance Measurement in Local Government*. New York: Van Nostrand Reinhold Co., 1984.
- Grifel, Stuart. "Organizational Culture: Its Importance in Performance Measurement." *Public Management*, September 1994.
- Hatry, Harry, Craig Gerhart, and Martha Marshall. "Eleven Ways to Make Performance Measurement More Useful to Public Managers." *Public Management*, September 1994, Vol. 76, No. 9, pp. 515-518.
- Levin, Martin A. and Mary Byrna Sanger. *Making Government Work: How Entrepreneurial Executives Turn Bright Ideas Into Real Results*. San Francisco: Jossey-Bass Publishers, 1994.
- Likierman, Andrew. "Performance Indicators: Twenty Early lessons From Managerial Use." *Public Money*, Oct.-Dec. 1993, Vol. 13, No. 4, pp. 15-22.
- Louisiana Office of Planning and Budget. "Achieving Excellence in Louisiana State Government." A workshop for the Division of Administration, December 1992.
- Nelson, D.L. "Organizational Socialization: A Stress Perspective." *Journal of Occupational Behavior*, 1987, Vol. 8, pp. 311-324.
- "Organizational Change 'Failure Indicators.'" *The Public Innovator*, November 24, 1994, p. 5.
- Robbins, Stephen P. *Essentials of Organizational Behavior*, 4th Edition. Englewood Cliffs, NJ: Prentice Hall, 1991.
- Schein, E.H. *Organizational Culture and Leadership*. San Francisco: Jossey-Bass Publishers, 1985.
- Southern Growth Policies Board. *Benchmarking Pioneers*. RTP, NC: SGPB, 1994.
- Southern Growth Policies Board. *Measure by Measure Proceedings*. RTP, NC: SGPB, 1994.
- Spendolini, Michael. *The Benchmarking Book*. New York: AMACOM, 1992.
- Texas Legislative Budget Board, *Guide to Performance Measurement for State Agencies*, 1995.

Tunnickliff, Jeanette Louise. "Institutionalizing North Carolina's Targets." *Report to the Commission for a Competitive North Carolina*, April 1995.

US General Accounting Office. *Organizational Culture: Techniques Companies Use to Perpetuate or Change Beliefs and Values*. GAO/NSIAD-92-105, February 1992.

US General Accounting Office. *Performance Budgeting: State Experiences and Implications for the Federal Government*. GAO/AFMD-93-41, February 1993.

Virginia Department of Planning and Budget. *Performance Measures Pilot Project*. Richmond, VA: DPB, 1 December 1993.

Walters, Jonathan. "The Benchmarking Craze." *Governing*, April 1994.

Washington State Commission for Efficiency and Accountability in Government. *Program Effectiveness Study*. Olympia, WA: Office of Financial Management, April 1991.

## Endnotes

- <sup>1</sup> Conference Board, *1996 Organization Effectiveness Conference*.
- <sup>2</sup> Southern Growth Policies Board, *Measure by Measure Proceedings* (RTP, NC: SGPB, 1994), pp. 10-11.
- <sup>3</sup> Robert D. Behn, "Bottom-Line Government" (Durham, NC: The Governors Center at Duke University, 1993), p. 17.
- <sup>4</sup> Jonathan Walters, "The Benchmarking Craze," *Governing*, April 1994, p. 37.
- <sup>5</sup> Southern Growth Policies Board, p. 8.
- <sup>6</sup> US General Accounting Office, *Organizational Change: Techniques Companies Use to Perpetuate of Change Beliefs and Values* (Washington, DC: GAO/NSIAD-92-105), p. 1.
- <sup>7</sup> Stuart Grifel, "Organizational Culture: Its Importance in Performance Measurement," *Public Management*, September 1994, p. S19.
- <sup>8</sup> US General Accounting Office, p. 2.
- <sup>9</sup> Louisiana Office of Planning and Budget, "Achieving Excellence in Louisiana State Government," a workshop for the Division of Administration, December 1992.
- <sup>10</sup> US General Accounting Office, p. 8.
- <sup>11</sup> Louisiana Office of Planning and Budget.
- <sup>12</sup> Stuart Grifel, pp. S19-S20.
- <sup>13</sup> Louisiana Office of Planning and Budget.
- <sup>14</sup> Virginia Department of Planning and Budget, *Performance Measures Pilot Project* (Richmond, VA: DPB, December 1, 1993), pp. 14-15.
- <sup>15</sup> US General Accounting Office, *Performance Budgeting: State Experiences and Implications for the Federal Government* (Washington, DC: GAO/AFMD-93-41, February 1993).
- <sup>16</sup> Harry Hatry, Craig Gerhart, and Martha Marshall, "Eleven Ways to Make Performance Measurement More Useful to Public Managers," *Public Management*, 76, No.9, September 1994, S15-S18.
- <sup>17</sup> Paul Epstein, *Using Performance Measurement in Local Government* (New York: Van Nostrand Reinhold Co., 1984).
- <sup>18</sup> Michael Spendolini, *The Benchmarking Book* (New York: AMACOM, 1992), p. 37.
- <sup>19</sup> Government of Alberta, *Accountability Act*, 1995.
- <sup>20</sup> Some of these ideas are drawn from the Washington State Commission for Efficiency and Accountability in Government, *Program Effectiveness Study* (Olympia, WA: Office of Financial Management, April 1991).



<sup>21</sup> Jack Brizius and Michael Campbell, *Getting Results* (Washington, DC: Council of Governors' Policy Advisors, 1991).

<sup>22</sup> Martha Taylor Greenway, United Way of America, Presentation at the *Managing Results* Conference, Nov. 1, 1995, Austin, TX.

<sup>23</sup> Southern Growth Policies Board, *Measure by Measure Proceedings* (RTP, NC: SGPB, 1994), p.24.

<sup>24</sup> Stuart Grifel, p. S-20