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Ultimate expression of performance measurement: Impact reporting of Non-for profit organizations

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Abstract

Performance measurement is an actual subject matter all over the world in these days. The principal purpose of this research is to analyze how performance can be measured in non for profit organizations. The major goal of this study is separated into two research subjects. The purpose of this study is to answer to how to evaluate performance in non for profit organizations and how the outcomes can be evaluated in non for profit companies through performance measurement. The purpose of the research is to ensure a more exhaustive illustration of performance measurement in the non for profit organizations like it uses diversified theoretical aspects. This research is a qualitative precedent. The empirical section of the research focuses on the non for profit organization's performance measurement and the improvement of performance measurement in this sample company. The theoretical outline of the study is made of two sections. The first section checks the approach of performance and performance measurement in the non for profit companies and farther suggests the six elements of performance measurement in non for profit companies. The second section puts on the assessment of performance from the aspect of outcome assessing, as it emphasizes the viewpoint of behavioural and environmental adjustment. In light of the aftereffects of the exploration, execution can be estimated in non for profit driven associations utilizing a few distinctive research techniques. This investigation concentrated on the six distinct parts of performance measurement, which can be utilized to characterize performance. These points of view are: inputs, outputs, outcomes, public value achievement, network and institutional legitimacy, and organizational capacity. The results were assessed through the outcome viewpoint, utilizing the conduct and ecological perspective.

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1 Introduction

1.1 The Changing Face of the UK Public Sector Executive Agencies

The Government is Hospitaled around the transport of first rate and compelling open organizations and offering some advantage for money to the resident. Official workplaces, nearby other arm's-length bodies, accept a key employment in giving quality organizations to individuals by and large.

Official Agencies were developed after a proposition made in 1988 to allow the transport of authority components of government to be finished freely from – anyway inside a course of action and resources structure set by – an essentially approach focused division. Movement may include:

- movement of an organization key to the methodology of their specialized topic;
- finishing statutory just as authoritative capacities with respect to the advantage of pastors;
- transport of a help of various bits of central government using master aptitudes; or
- transport of specific limits isolates significantly employment of the help division.

An indisputable focus on the most capable and practical forefront movement of authority limits as such lies at the Hospital of why an Executive Agency exists. An Executive Agency may have some activity in the progression of methodology, not least since incredible procedure improvement should reliably be solidly instructed by front line transport understanding. Regardless, this will all around be in particularly ace and also concentrated domains of work and should never be to such an extent, that it begins to obscure the operational transport work that should be the

point of convergence of the workplace model. Essentially, Executive Agencies are obviously doled out units of a central government office, definitively undeniable, yet remaining genuinely part of it. They are made as Executive Agencies by definitive movement instead of authentic instrument. Thusly, for example, staff of an Executive Agency stay government specialists used by the division. This changes from non-departmental open bodies (NDPBs), components which are legitimately detached from the division, and whose staff are network specialists instead of government laborers. In like way, a specific component of Executive Agencies is that, notwithstanding the way that they may have a non-official Chair of their Management Board, the association is driven by a Chief Executive, who is mindful honestly to the relevant departmental minister for movement and regular activities, and to the help division's Permanent Secretary for trustworthy use of open resources (by methods for formal task as Accounting Officer for the workplace). Workplaces are moreover generally of a size, similar to staff, where it would be proportionate for them to exist as separated relationship inside a division. Any limit passed on by a division that requires basic esteem based work may thusly be a sensible plausibility for thought as an Executive Agency.

The UK government faces a staggering test all through the accompanying five years: how to pass on organizations that meet the open's rising wants when, without immense money related advancement, radical blend is required to restore fiscal equality. In order to take out the deficiency by 2019, the organization should manufacture its pay, decline its open spending fundamentally, or both. At present the organization expects to reduce spending by £48 billion all through the accompanying five years (from £312 billion out of 2014/15 to £264 billion of each 2018/19), despite cuts of £25 billion achieved since 2010. Meeting this

target will require diminishes in departmental spending in excess of 30 percent reliant on the organization's energy choices about expense accumulation, trade portions and ring-fencing of utilization on the NHS, schools and abroad guide. While the nuances of the confinement's spending plans fluctuate from the government's, they furthermore recognize the necessity for basic budgetary association. This money related test addresses one of the greatest declines in open spending anytime imagined in a made country. It outperforms even that of Sweden 2 amid the 1990s, which made sense of how to discard a spending deficiency of 10 percent of GDP aggregated after its cash related crisis in the four years after 1994. Such a reduction in spending requires a significantly one of a kind procedure from the 'salami cutting' kind of spending cuts commonly gotten by governments. Against this establishment, the council in like manner needs to pass on additional to meet rising open wants and respond to people components and advancement designs. As the usage of providers like Amazon, PayPal and Uber has overflowed over the earlier decade, locals have commonly anticipated increasingly noticeable choice, settlement and profitability and to ask regarding why government – to which they pay an unquestionably progressively imperative idea of their compensation through duty appraisal – does not give a comparative component of organization. This money related and organization moves give an undeniable opportunity to government to change – to be progressively handy and better arranged to satisfy the necessities of the UK in the twenty first century. The UK government has, by overall standards, been receptive to the experience of various countries throughout ongoing years, getting progressions, for instance, data.gov in the automated field and remains imaginative, conveying exercises, for instance, the Behavioral Insights Team. In any case, in keeping an eye on the troubles it will look

all through the accompanying five years, Whitehall can in like manner amass productive encounters from other change programs the world over. By introducing new practices, for instance, accounting, change expands and propose new contemplations and gadgets that should be legitimized to be recognized and completed in affiliations that are embedded in express areas and national settings. As disputes that can be used to legitimize a particular position, accounts address aimless devices to achieve understanding among outside and "nearby" or "risky" and recognized, which are the structure squares of credibility procedures.

Records and significant realness are essential segments in the execution of advancement. Changes in various leveled practice and methodologies require new rules to be seen as more authentic than those authoritatively existing. Such a change incorporates a modification in the judgment and lead of the on-screen characters, and thusly records may moreover be used to favor genuine rules. Regardless, different examinations have dissected how various leveled on-screen characters survey existing rules as genuine or non-genuine and as grounds of assistance. Genuineness fuses a general acknowledgment that exercises are appealing, fitting or appropriate in a particular standard, regard and conviction structure. The institutional speculation battles that performers need to gather their gifts to help the illustration of a particular model and to restrict the distinctions in their neighborhood settings. In order to illuminate the accomplishment or frustration of new models and applications in a corporate zone, it is fundamental to perceive how performers legitimize or support change in the current situation and to consider the disputes they use. The rhetorical procedures that develop in the midst of progress impact the authenticity of these feelings and can sustain or incapacitate the gathering of practices and the on-screen characters' diversion to help change. The moreover

influencing the solid reasons that legitimize the change, the more it will be qualified to get.

1.2 The Importance of Performance Reporting

Design and implementation of performance measurement systems and indicators in organizations is one of the subjects that are in the scope of management accounting and attract the attention of both theoreticians and practitioners. Performance indicators can be defined as the means by which an organization's goals and objectives are achieved (Euske, 1984). Performance indicators in profit-seeking organizations are generally focused on profitability and are defined for shareholders. However, non-profit public institutions or non-governmental organizations lack such a tool for measuring performance.

Since profit and other financial performance indicators are insufficient to measure the performance of non-profit organizations, it is necessary to establish non-financial criteria and establish a performance management system based on these criteria. Azofra et al. (2003) states that qualitative or quantitative non-financial indicators are more appropriate to monitor the activities of organizations more closely and these indicators enable the necessary corrections and renovations to be made when needed. Johnson and Kaplan (1987) mentioned short-term financial indicators and the inadequacy of evaluating only the profit as a performance measurement tool and stated that non-financial indicators should be selected and used on the basis of the strategy of the organization.

The use of non-financial performance measures is not new. For example, in the United States, General Electric (GE) used non-financial performance indicators in the 1950s (Jazayeri and Scapens, 2008). There

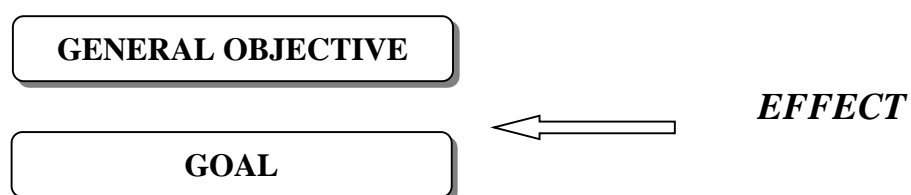
is also a very comprehensive scientific literature on the use of non-financial indicators in performance measurement. However, most of the non-financial criteria proposed in the scientific literature do not correspond to the nature of non-profit organizations. Performance indicators such as total parts per item, scrap or defective goods rates, customer complaints (Johnson & Kaplan, 1987), number of stock days, downtime of machines, length of non-production period, rate of return goods (Azofra et al., 2003). Although they are not financially qualified, it is recommended for organizations that produce and profit. The number of non-financial performance indicators used in manufacturing enterprises is quite high. Chenhall and Langfield-Smith (2007) argue that different business units responsible for activities, marketing and human resources management develop a large number of non-financial performance indicators related to their own management areas, which in turn diversify approaches to performance measurement in practice.

Nevertheless, despite the financial nature of the performance indicators it covers, there is a wide range of scientific manuscripts for performance measurement, although almost all of the work in this area is carried out for organizations aiming at profit, and only for the performance measurement of non-profit organizations (eg Coskun, 2006; Cutt , 1998, Cutt and Murray, 2000). In this case, there is a need to further develop specific performance measures that are not financial and serve the purposes of non-profit organizations.

Performance measurement in non-profit organizations; it brings about a measure of productivity, effectiveness and effectiveness. According to Cutt (1998), among the components of the information set that can be used to measure the performance of non for profit institutions are generally definitions that include the use of resources (efficiency) and the achievement of organizational objectives (effectiveness).

Efficiency, effectiveness and impact measurement; World Bank, International Investment Banks, European Union institutions such as the basis of projects prepared on the basis of their financial resources are among the main criteria they use. In this context, productivity is the achievement of the results at a reasonable cost. Question whether tools and activities use the least costly resources to achieve the desired results. It requires comparison of alternative approaches to achieve the same results in order to use the most effective process. It establishes a link between productivity, activity and results.

Effectiveness is the evaluation of the effect of the results on the achievement of the objective and how it affects success. Question the extent to which the aim is achieved and the main factors affecting the achievement of the objective. Effectiveness establishes a link between results and purpose. Impact is the question of whether large-scale and long-term goals are being implemented. The effects are direct or indirect, intentional or unintentional, positive and negative changes. The effect refers not to what has been achieved (they are output or results), the resulting changes. As a result, the effect establishes a link between the objective and the general objectives (ABGS, 2002). The relationship between efficiency, effectiveness and impact can be seen in the following diagram:



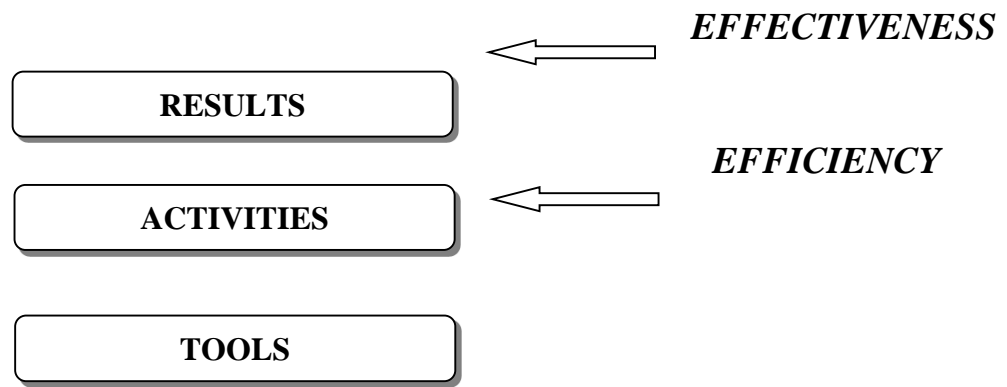


Figure 1. Effect, Effectiveness and Efficiency

The program aims to achieve a certain period of time after the establishment of the program to determine the activities to be carried out gradually and the realization of the activity, the input, process, output and result relations analysis is called the Program Logic Approach (Court of Accounts, 2002). However, this approach is not seen as a holistic and dynamic model that can serve on the basis of governance and managerial control. According to Cutt (1998), there is a need for a ~~focus and~~ totality that has inclusiveness, so that approaches that involve multiple features to define performance in non for profit organizations provide a basis for governance and managerial control

CHAPTER TWO: LITERATURE REVIEW

2.1. The Background to the Public Sector's Performance Reporting

2.1.1. Accountability

Records and significant realness are essential segments in the execution of advancement. Changes in various leveled practice and methodologies require new rules to be seen as more authentic than those authoritatively existing. Such a change incorporates a modification in the judgment and lead of the on-screen characters, and thusly records may moreover be used to favor genuine rules. Regardless, different examinations have dissected how various leveled on-screen characters survey existing rules as genuine or non-genuine and as grounds of assistance. Genuineness fuses a general acknowledgment that exercises are appealing, fitting or appropriate in a particular standard, regard and conviction structure. The institutional speculation battles that performers need to gather their gifts to help the illustration of a particular model and to restrict the distinctions in their neighborhood settings. In order to illuminate the accomplishment or frustration of new models and applications in a corporate zone, it is fundamental to perceive how performers legitimize or support change in the current situation and to consider the disputes they use. The rhetorical procedures that develop in the midst of progress impact the authenticity of these feelings and can sustain or incapacitate the gathering of practices and the on-screen characters' diversion to help

change. The moreover influencing the solid reasons that legitimize the change, the more it will be qualified to get.

A noteworthy piece of executing responsibility to key partners is giving 'excellent bookkeeping and announcing' data. In fact, the Charity Finance Group (CFG) Symposium (2012) distinguished a requirement for a 'common comprehension' for NPOs' monetary detailing with the goal that contributors, recipients and worldwide systems can utilize this data properly. Ostensibly, budgetary announcing will comprise one methods by which NPOs can execute pluralistic responsibility to their different partners, together with non-monetary and story revealing. In any case, in a dominant part of nations over the world, there are no NPO-explicit models, money related detailing does not have a division explicit reasonable structure, and guideline of the gauges that exist is regularly poor.

The NPO division shows extraordinary qualities contrasted and the for-benefit and open segments, working 'in a domain of fundamentally non-trade exchanges with intentional funders'. This makes difficulties for a NPO to exhibit responsibility to its assorted partners for accomplishing its social mission. Contrasted and the revenue driven area, there are no proprietors to whom responsibility for monetary riches creation can be organized. To be sure, the particular spotlight on organizing answering to speculators and banks to encourage monetary choice making,¹ as caught in the International Accounting Standards Board's (IASB's) theoretical system, isn't fitting to the NPO division. Nor is the International Public Sector Accounting Standards Board's (IPSASB) applied system, which distinguishes essential clients of (open part) money related reports as administration beneficiaries (open and their political delegates) and asset suppliers (citizen) 'for responsibility

[stewardship] purposes and as contribution for basic leadership'. Contemporary discussions perceive that there is no global likeness the IASB or on the other hand IPSASB for the NPO segment. To be sure, the examination displayed in this paper is convenient given that, at the season of composing, the IFRS Foundation is counseling on whether IASB ought to broaden its transmit expressing: There are calls for global guidelines for the not-revenue driven segment to be created. The [IFRS Foundation] Trustees keep on emphatically bolster the requirement for straightforward money related revealing necessities for not-revenue driven bodies. Given the interest for benchmarks to be made for that segment and the absence of a universal standard-setter to do that, the Trustees would invite sees on whether the extension of the association's command ought to be extended to incorporate not-revenue driven bodies.

Our examination reacts to calls to attempt look into 'to give answers to the bookkeeping issues' confronting NPOs, and to persuade 'cynics' that NPO bookkeeping benchmarks are essential. Additionally call for research, noticing that there has been little endeavor 'to interface budgetary detailing decent variety of training [across the globe] to the upgrade of division responsibility'.

We answer these brings in a few different ways. Initially, as opposed to numerous ward explicit examinations, we explore contemporary NPO money related announcing practice globally, together with convictions about executing NPO responsibility duties. Furthermore, much consideration in the scholarly writing is gone for comprehension revenue driven practice and the legislative issues of standard-setting, with similarly little consideration dedicated to how worldwide budgetary announcing may be seen and produced for the NPO division.

On the other hand, this exploration examines the degree to which creating NPO-explicit International Financial Reporting (NPO-IFR) would be upheld by the area. At long last, we investigate subjective attributes and sorts of NPO-explicit exchanges apparent to be significant if NPO-IFR measures or rules were to be created. From a hypothetical perspective, the requirement for NPO responsibility is bolstered by various creators. Mulgan (2001, p92) takes note of, 'all associations may ... be required to report precisely on their current money related circumstance'. Torres and Pina (2003) and Dhanani and Connolly (2012) contend that monetary detailing is a piece of a bundle of useful and social responsibility, essential to a wide assortment of partners for surveying a NPO's maintainability and strength in quest for mission accomplishment. Ryan et al. (2014) Hospital around how monetary responsibility, which adds to NPO responsibility, ought to be brought through to adroitly supported, division explicit money related revealing gauges. In any case, the essential focal point of NPO responsibility, regardless of whether for stewardship or choice value, has not been concurred theoretically. Zeff (2013) takes note of that the significance of stewardship in bookkeeping standard-setting has advanced from revealing administration's husbanding of a substance's assets to proficiency, to incorporating investigation of the board's adequacy at giving an arrival on assets utilized. In making this qualification, Zeff recognizes that the terms stewardship and responsibility have been utilized reciprocally after some time, as is evident in the IPSASB applied system (IPSASB, 2014). In this present paper, we recognize the term 'responsibility' from its 'stewardship' reason. A few responsibility structures have been proposed in what has been a blast of writing around there over ongoing years. These structures depend on:

(i) getting 'who' is requesting responsibility data, regardless of whether from all partners or chose partners; and

(ii) deciding the limit of responsibility data to be unveiled, regardless of whether for releasing utilitarian or potentially social responsibility.

In considering 'who' is requesting responsibility data, NPO partners must be recognized and their responsibility needs comprehended. The NPO area is portrayed by having responsibility associations with a differing scope of partners, including: recipients, funders, government and controllers.

Ebrahim (2003) distils different gatherings into: funders; controllers and customers, though Keating and Frumkin (2003) give better granularity into: chiefs/trustees; NPO staff; customers who utilize the NPO administrations; contributors who give magnanimous help; and the network that benefits in a roundabout way from the NPO administrations. In their investigation of UK philanthropies' administration, Hyndman and McDonnell (2009) recognize partners that are outer to the association, being benefactors, controllers and recipients, rather than interior partners, being trustees/chiefs, paid staff and volunteers. There are two covering ways to deal with deciding the limits of NPO partner responsibility, from restricted to wide ideas of responsibility (Figure 1, x-pivot). The main methodology is for the most part smaller and rises from authenticity hypothesis, where 'bookkeeping might be viewed as a legitimizing foundation' and responsibility instruments are created as vital apparatuses to accumulate support for NPO exercises from key partners. At its tightest, this methodology is logically Hospitaled around character responsibility, implying that responsibility obligations are dictated by inside on-screen characters

running the NPO 'to be responsible or liable to themselves' (Figure 2, box A). Strikingly, while the social targets of NPOs seemingly implies that detailing ought to reach out past inside decided character responsibility, writing proposes that some NPO directors, really or hypothetically, esteem themselves responsible just to themselves for accomplishing a set mission. Partners might be positioned by significance and responsibility organized to mission-basic partners, 5 to encourage NPO manageability thus impact the accomplishment of the association's goals.

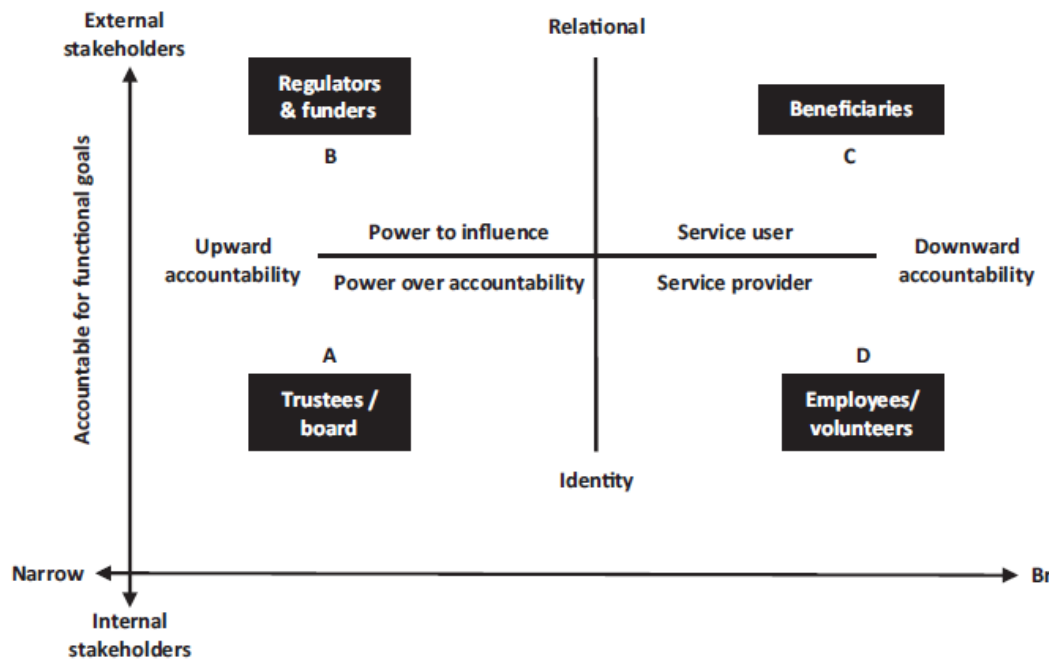


FIGURE 2 Dimensions of NPO accountability: nature and scope

Accordingly, NPO the executives may be urged to 'exhaust more exertion on and record to/for the more striking [mission-critical]

partners who have the ability to impact authoritative results', for instance controllers and funders (Figure 2, box B).

The second methodology is grounded in partner hypothesis where a NPO takes an expansive, moral and 'comprehensive point of view of responsibility that perceives the need to record to and for various electorates' as indicated by their necessities and desires. This reflects Unerman and O'Dwyer's (2006b) valuation for wide social responsibility where: each one of those influenced by an association's [or person's] activities can request a record from supervisors of that association [or person] with respect to how and why the association has acted in the way it has.

Hyndman and McDonnell (2009) expand this thought of social responsibility, connecting it inseparably with great [charity] administration, expressing that:

... philanthropy administration can be seen as: identifying with the conveyance of rights and obligations among and inside the different partner bunches included, incorporating the manner by which they are responsible to each other; and furthermore identifying with the execution of the association, as far as defining destinations or objectives and the methods for accomplishing them. Expansive ideas of responsibility catch all partners, optimistically, without positioning of significance (Figure 2, boxes A– D). Ways to deal with executing responsibility will rely upon the degree to which administrators of NPOs go about as either operators or stewards in regard of the accountee. The responsibility connection between executives (specialists) of revenue driven substances with investors (chief) expect, under organization hypothesis, that operators are inspired independent from anyone else premium. By examination, stewardship 'expect a long haul relationship... in view of trust, aggregate objectives and... social correspondence' between the accountee and the accountant. This stewardship definition apparently better clarifies the responsibility connection between the individuals who oversee and administer NPOs with NPO partners (Table 2, board B)

Dhanani and Connolly (2012), drawing on their valuation for O'Dwyer and Unerman's (2007) conceptualization of NPO responsibility, present

two between related sorts of NPO movement for which a record ought to be given: useful (money related and guardian) and social (vital and procedural). Useful responsibility is 'concerned basically with representing, and the utilization of, assets', while social responsibility 'capture[s] the social effect of an association'. This reflects Torres and Pina's (2003) comprehension of NPO responsibility as consolidating a record of 'exertion' and 'achievements', being the amount of assets submitted in quest for social objectives, and the social results that outcome, separately. Accordingly, the satisfactory revelation by NPOs of budgetary and social data 'adds to disclosing to [stakeholders], the requirement for and the utilization of the assets gave and the social advantages of the movement completed so as to get [further] social and monetary help'. Different structures have been proposed trying to clarify the nature and extent of NPO responsibility, in view of understanding the reason for which responsibility data is being unveiled. For instance, 'upward responsibility' to funders and controllers for utilitarian objectives (Figure 2, left side), and 'descending responsibility' to recipients, workers and volunteers for social, natural, raising money and esteem pertinent objectives (Figure 2, right side). Obviously, deciding responsibility 'to whom' incorporates considering ideas of 'for what'. This incorporated comprehension of responsibility is delineated in Stewart's (1984) 'stepping stool of responsibility'. The base of Stewart's stepping stool is 'responsibility by guidelines', for integrity and legitimacy, catching thin responsibility for money related and trustee objectives. At the highest point of the stepping stool is 'responsibility by judgment'; in the event that the accountant has climbed the stepping stool to the top, at that point expansive social responsibility for useful and social objectives will have been executed to all partners,

comprehensively. NPO responsibility, as examined above, is spoken to in Figure 2, and supports our exploration improvement and elucidation of experimental discoveries.

2.1.2. What is the Performance Reporting?

Commercial organizations generally have market competition and the profit motive to guide the process of managing resources economically, efficiently and effectively. However, not for profit organizations cannot by definition be judged by profitability and do not generally have to be successful against competition, so other methods of assessing performance have to be used. As we have already said, a major problem with many not for profit organizations, particularly government bodies, is that it is extremely difficult to define their objectives at all, let alone find one which can serve a yardstick function in the way that profit does for commercial bodies. Commercial organizations generally have market competition and the profit motive to guide the process of managing resources economically, efficiently and effectively. We might consider (partly depending on our point of view) that it is therefore not necessary to measure performance in not for profit organizations. However, few would argue that such bodies should be given whatever amount of money they say they need to pursue their aims, with no check on whether it is spent well or badly.

(a) Without information about what is being achieved (outputs) and what it is costing (inputs) it is impossible to make efficient resource allocations. These allocation decisions rely on a range of performance measures which, if unavailable, may lead managers to allocate resources based on subjective judgement, personal whim or in response to political pressure.

(b) Without performance measures, managers will not know the extent to which operations are contributing to effectiveness and efficiency; when diagnostic interventions are necessary; how the performance of their organization compares with similar units elsewhere; and how their performance has changed over time.

(c) Government may require performance information to decide how much to spend in the public sector and where within the sector it should be allocated. In particular, they will be interested to know the results that may be achieved as a consequence of a particular level of funding, or to

decide whether or not a service could be delivered more effectively and efficiently in the private sector. Likewise, people who provide funds for other kinds of not for profit organizations are entitled to know whether their money is being put to good use.

Performance is judged in terms of inputs and outputs, hence the value for money criteria of economy, efficiency and effectiveness.

Performance is usually judged in terms of inputs and outputs and this ties in with the 'value for money' criteria that are often used to assess not for profit organizations

Design and implementation of performance measurement systems and indicators in organizations is one of the subjects that are in the scope of management accounting and attract the attention of both theorists and practitioners. Performance indicators can be defined as the means by which an organization's goals and objectives are achieved (Euske, 1984). Performance indicators in profit-seeking organizations are generally focused on profitability and are defined for shareholders. However, non-profit public institutions or non-governmental organizations lack such a tool for measuring performance.

Since profit and other financial performance indicators are insufficient to measure the performance of non-profit organizations, it is necessary to establish non-financial criteria and establish a performance management system based on these criteria. Azofra et al. (2003) states that qualitative or quantitative non-financial indicators are more appropriate to monitor the activities of organizations more closely and these indicators enable the necessary corrections and renovations to be made when needed. Johnson and Kaplan (1987) mentioned short-term financial indicators and the inadequacy of evaluating only the profit as a performance measurement tool and stated that non-financial indicators should be selected and used on the basis of the strategy of the organization.

The use of non-financial performance measures is not new. For example, in the United States, General Electric (GE) used non-financial performance indicators in the 1950s (Jazayeri and Scapens, 2008). There is also a comprehensive scientific literature on the use of non-financial indicators for performance measurement. However, most of the non-financial criteria proposed in the scientific literature do not correspond to the nature of non-profit organizations. Performance indicators such as total parts per item, scrap or defective goods rates, customer complaints (Johnson & Kaplan, 1987), number of stock days, downtime of machines, length of non-production period, rate of return goods (Azofra et al., 2003) Although they are not financially qualified, it is recommended for organizations that produce and profit. The number of non-financial performance indicators used in manufacturing enterprises is quite high. Chenhall and Langfield-Smith (2007) argue that different business units responsible for activities, marketing and human resources management develop a large number of non-financial

performance indicators related to their own management areas, which in turn diversify approaches to performance measurement in practice. Nevertheless, despite the financial nature of the performance indicators it covers, there is a wide range of scientific manuscripts for performance measurement, although almost all of the work in this area is carried out for organizations aiming at profit, and only for the performance measurement of non-profit organizations (eg Coskun, 2006; Cutt , 1998, Cutt and Murray, 2000). In this case, there is a need to further develop specific performance measures that are not financial and which serve the purposes of non-profit organizations. This study primarily responds to this need. Secondly, almost all of the studies conducted on the performance measurement of non-profit organizations suggest the Performance scorecard approach as an effective method.

2.2. The Ultimate Expression of Performance Reporting and Executive Agencies

2.2.1. Agency Theory

Agency theory spins around the issue of the office issue and its answer (Jensen and Meckling, 1976; Ross, 1973). The historical backdrop of organization issue goes back to when human civilization rehearsed business and attempted to expand their advantage. Office issue is one of the well-established issues that endured since the development of the business entities. It can't be disregarded since each association potentially experienced this issue in various structures. With the adjustment in the time, the organization issue has taken diverse shapes and the writing has proof about it. The exchange on the writing of organization hypothesis is particularly in need to comprehend the office issue, its different structures and the different costs engaged with it to limit the issue. The nearness of organization issues has been generally seen in various scholarly fields. The confirmations found in various fields like bookkeeping (Ronen and Balachandran, 1995; Watts and Zimmerman, 1983) money (Fama, 1980; Fama and Jensen, 1983; Jensen, 1986), financial matters (Jensen and Meckling, 1976; Ross, 1973; Spence and Zeckhauser, 1971), political theory (Hammond and Knott, 1996; Weingast and Moran, 1983), human science (Adams, 1996; Kiser and Tong, 1992), hierarchical conduct (Kosnik and Bittenhausen, 1992) and promoting (Bergen, Dutta, and Walker, 1992; Logan, 2000; Tate et al., 2010). The wide presence of the office issue in various sorts of associations has made this hypothesis as a standout amongst the most significant hypothesis in the account and monetary writing.

Agency model is considered as one of the most seasoned hypothesis in the writing of the administration and financial matters (Daily, Dalton, and Rajagopalan, 2003; Wasserman, 2006). Organization hypothesis talks about the issues that surface in the organizations because of the division of proprietors and supervisors and underscores on the decrease of this issue. This hypothesis helps in executing the different administration instruments to control the operators' activity in the together held enterprises. Berle and Means (1932) in their proposal found that the cutting edge partnership of the USA was having scattered possession, and it prompts the partition of proprietorship from control. In a business entity, the possession is held by people or gatherings as stock and these investors (principals) designates the specialist to the chiefs (operators) to maintain the business for their benefit (Jensen and Meckling, 1976; Ross, 1973), however the serious issue is whether these directors are performing for the proprietors or themselves.

Adam Smith (1937[1776]) is maybe the primary creator to associate the nearness with office issue and from that point forward it has been a rousing variable for the financial specialists to develop the parts of organization hypothesis. Smith determined in his work *The Wealth of Nations* that if an association is overseen by an individual or gathering of people who are not the genuine proprietors, at that point quite possibly they may not work for the proprietors' advantage. Berle and Means (1932) later cultivated this worry in their postulation, where they dissected the proprietorship structure of the huge firms of the USA and acquired that specialists designated by the proprietors control extensive firms and convey

the business tasks. They contended that the operators may utilize the property of the firm for their own end, which will make the contention between the principals and specialists. The money related writing during the 1970s portrayed the office issue in the associations through the issue of hazard sharing among the coordinating gatherings (Arrow, 1971; Wilson, 1968) engaged with the associations. There are people and gatherings in the firm having diverse hazard resistance and their activity contrasts, likewise. The essential or the proprietors, who contribute their capital and go out on a limb to procure the financial advantages, though the specialists, who deal with the firm are hazard loath and worried in boosting their private advantages. Both the foremost and specialist are having inverse hazard inclinations and their concern in hazard sharing makes the office strife, which is extensively secured under the Agency hypothesis.

Ross (1973) and Mitnick (1975) have molded the hypothesis of office and thought of two distinct methodologies in their separate works. Ross viewed the office issue as the issue of motivators, while Mitnick considered the issue happens because of the institutional structure, however the focal thought behind their hypotheses is comparative. Ross distinguished the principal–operator issue as the result of the remuneration choice and opined that the issue does not bind just in the firm, rather it wins in the general public too. The institutional methodology of Mitnick helped in building up the rationales of the Hospital organization hypothesis and it was conceivably intended to comprehend the conduct of this present reality. His hypothesis spread that foundations are worked around office and develop to accommodate with the office.

Alchian and Demsetz (1972) and Jensen and Meckling (1976) characterized a firm as a 'lot of agreements between the components of creation'. They depicted that organizations are the lawful fictions, where some legally binding connections exist among the people engaged with the firm. Organization relationship is likewise a sort of agreement between the central and operator, where both the gathering work for their personal circumstance that prompts the organization struggle. In this unique circumstance, principals practice different observing exercises to check the activities of the operators to control the office cost. In the principal– specialist contract, the motivator structure, work market and data asymmetry assumes a pivotal job and these components helped in structure the hypothesis of proprietorship structure.

Jensen and Meckling (1976) depicted the firm as a discovery, which works to augment its esteem and gainfulness. The boost of the riches can be accomplished through a legitimate coordination and collaboration among the gatherings associated with the firm.

Be that as it may, the enthusiasm of the gatherings varies, the irreconcilable situation emerges, and it must be consigned through administrative possession and control. Oneself invested individuals likewise realized that their advantage must be fulfilled if the firm exists. Subsequently, they perform well for the survival of the firm. Same way, Fama (1980) pushed that the organizations can be restrained by the challenge from different players, which screens the execution of the whole group and the individual people.

Fama and Jensen (1983) settled on an investigation on the basic leadership process and the leftover petitioners. They isolated the company's choice procedure into two classes, for example, choice

administration and choice control, where operators are the key players simultaneously. In the non-complex firms, the choice administration and choice control are the equivalent however in complex firms, both exists. In those intricate firms, the office issue emerges in the administration choice procedure on the grounds that the leaders who start and execute the choices of the firm are not the genuine carrier of the riches impacts of their decisions. They derived that these organizations issues are important to be controlled for the survival of the firm.

Grossman and Hart (1983) made a fascinating story on the disparity of hazard inclination between the vital and specialists. They clarified that the utilization of the chief gets influenced by the operator's yield. The operator's dimension of exertion influences the organizations' yield, where the principals want for the more elevated amount of exertion from specialists. Thus, the primary should exchange off the operator's conduct with a legitimate installment structure, for which they utilized an algorithmic model to make sense of an ideal motivation structure. The motivating force structure is influenced by the operators' frame of mind towards the hazard and data quality controlled by the principals and no impetus issue emerge if the specialist is chance impartial. Eisenhardt (1989) sorted the organization hypothesis into two models, for example, the positivist organization model and principal– specialist model (Harris and Raviv, 1978). Both of these models depend on the legally binding connection between the chief and specialist however principal– operator model is progressively scientific.

Principal– agent model clarifies that principals are hazard impartial and benefit searchers, while operators are hazard opposed and lease

searchers. Positive office hypothesis clarifies the reasons for office issue and the cost engaged with it. This hypothesis proposes two recommendations. First recommendation clarifies that in the event that the result of the agreement is impetus based, at that point the operators demonstration in the support of chief. Second, in the event that the central is having data about the operators, at that point the activity of the specialists will be trained.

In general, the main specialist connections ought to reflect effective association of data and hazard bearing expenses. The human suppositions to be considered are personal responsibility, limited objectivity and hazard avoidance, while at authoritative dimension the presumptions to be broke down are the objective clash among members and the data asymmetry. While investigation of the hypothesis should be possible at large scale level, the arrangement of the issue is explicit to every association. It is affected by the earth in which it works and the inner attributes, for example, assets accessible and structure of hierarchical frameworks. Execution the executives' frameworks are commonly utilized to help address the issue. Be that as it may, this ought to be noted as one of the commitments such frameworks convey to associations. Utilizing such frameworks to address the office issue restricts their potential and if not arranged appropriately may cause extra issues. This ought to be a sufficient motivator to investigate the hypothesis that advises execution the board as a control before utilizing frameworks and instruments without a reasonable reason.

2.2.2. Growth in Executive Agencies

While agencies are unquestionably not another element of open organization in Europe, their significance has become such a great amount lately that they can never again be treated as minimal augmentations to increasingly customary authoritative structures. Or maybe, they ought to be viewed as key components of another method of administration that depends less on the intensity of saddling and spending – the very establishment of the Keynesian welfare state – and more on the intensity of making and authorizing rules. Ordinarily, rules are made and implemented by master offices working at a manageable distance from government. In this manner, the developing essentialness of the office model is maybe the most clear sign of the progress from the interventionist condition of the past to the administrative condition of things to come. So significant are the ramifications of this change this paper manages administrative establishments as opposed to with operational offices, for example, the British 'Following stage' or the Swedish line offices. It very well may be appeared, that the development of operational organizations and 'outsider' government likewise raises genuine administrative issues. The new model of administration that started to rise in Europe in the late 1970s incorporates privatization, progression (i.e., more challenge in the market and the open segment), welfare change, and deregulation. Surely, deregulation is commonly viewed as one of the unmistakable highlights of the new model. Incomprehensibly, a similar period has seen a great development of administrative approach making both at national and European dimension. The conundrum, be that as it may, is more evident than genuine. What has occurred, actually, is that conventional strategies for guideline and control which were separating under the weight of ground-breaking mechanical, monetary, and ideological powers have been disassembled or drastically changed. This is frequently alluded to as 'deregulation', yet the term is deluding. There has been no destroying of

all open guideline, no arrival to a free enterprise circumstance which quite existed in Europe, but instead a blend of deregulation and re-guideline has been affected at an alternate dimension of administration (for example European instead of national) or by various methods. Consequently, privatization of the open utilities is ordinarily trailed by guideline of costs and states of administration, while the recently privatized firms lose their past resistance from national and European challenge law. Deregulation can likewise mean less prohibitive and unbending guideline. For instance, the method of reasoning for some type of government intercession has only from time to time been tested in the undeniably significant region of social guideline – condition, wellbeing, security, shopper assurance. The issue here isn't, carefully, deregulation yet rather how to accomplish certain administrative goals by less oppressive techniques. In this manner, the substitution of natural gauges by contamination charges does not get rid of ecological guideline but rather just presents extraordinary, and probably progressively successful, approach instruments. The expanding significance of guideline, in respect to other strategy types, is because of a few causes, two of which are particularly significant in the present setting: privatization and the Europeanisation of approach making. To comprehend the connection among privatization and guideline (all the more exactly: statutory guideline managed by specific offices or commissions), one must remember that, generally, open proprietorship has been the fundamental method of monetary guideline in Europe.

State or city proprietorship wound up across the board close to the finish of a century ago with the improvement of open utilities – gas, power, water, open transportation, the broadcast and, later, the phone. These enterprises, or a portion of their parts, are common imposing business models which all produce necessities and were frequently viewed as deliberately significant. Thus, it was expected that open proprietorship

would enable the state to force an arranged structure on key areas of the economy and in the meantime secure the open enthusiasm against amazing private interests. Experience was to demonstrate that open possession and open control can't be thought to be indistinguishable. The issue of forcing successful open authority over the incredible nationalized endeavors demonstrated so recalcitrant that the principle objective for which they had apparently been made – managing vital parts of the economy in the open intrigue – was nearly overlooked. The disappointment of guideline by open possession discloses the move to an elective method of control whereby open utilities are left in private hands however are liable to rules created and authorized by organizations, for example, the Regulatory Offices in Britain. Such bodies are built up by resolution (consequently the term 'statutory guideline') as autonomous regulatory specialists – free as in they are permitted to work outside the line of various leveled control by the divisions of focal government. The causal connection among privatization and statutory guideline gives a significant, yet fractional, clarification of the development of the administrative state in Europe. A significantly progressively significant factor is the Europeanisation of arrangement making, by which is implied the expanding association of local and supranational approaches inside the European Community/European Union (EC/EU). Notwithstanding the ongoing stoppage in the authoritative movement of the Community, the most recent decades have seen an amazing development of EC guideline. For instance, the French Conseil d'Etat has determined that by 1991 the EC was bringing more guidelines into the corpus of French law than the national experts themselves, while just 20 to 25 percent of every legitimate standard appropriate in France are issued by the national government with no earlier conference in Brussels. Apparently, a practically equivalent to circumstance wins in all other Member States.

Hence, EC ecological guideline today incorporates in excess of 200 bits of enactment, so that in numerous nations the corpus of natural law of EC starting point exceeds that of absolutely local cause. Such a development of European guidelines couldn't neglect to significantly affect the improvement of administrative arrangements and establishments at national dimension. Rivalry strategy gives a reasonable representation of this effect. At the point when the Treaty of Rome was marked, just Germany, among the establishing individuals, had a cutting edge hostile to confide in law and a compelling administrative office, the Federal Cartel Office, to actualize it. After forty years, all Member States have rivalry experts that are ending up progressively ground-breaking and envious of their autonomy. As this precedent shows, the appointment of administrative forces to the European dimension has not diminished, however really expanded, the significance of administrative arrangements and organizations at national dimension. This is on the grounds that, under the approach making framework made by the Treaty of Rome, usage of most EC rules is the duty of the Member States, which frequently need to make new bodies, or possibly extend existing ones, for that reason. So, so as to take a functioning part in the plan of all these new principles in Brussels and after that execute them at national dimension, Member States have been compelled to create administrative limits on an exceptional scale. Along these lines, the advancement of the EC as an 'administrative state' has unequivocally impacted a parallel improvement at national dimension.

2.2.3. Impact/Outcome Reporting as an Ultimate Expression of Performance Reporting

All Commonwealth offices are required to distribute execution data in key responsibility archives, for example, Portfolio Budget Statements and

yearly reports. This data should cover the significant parts of the results and yields system as follows: Outcomes: Require markers of viability as far as the commitments of pertinent departmental yields and regulated things to the accomplishment of the result;

Yields: Require markers of the value, amount and nature of the yield; and Directed Items: Require pointers identifying with the accomplishment of the targets of the awards, exchanges or advantage installments (for instance), as showed in related enactment, approach explanations or between administrative understandings.

The accompanying talk traces the reason for execution data under the results and yields system, connecting it to other regular execution the board methodologies, for example, business arranging and the fair scorecard approach.

Reason for execution data Performance data is proof about execution that is gathered and utilized methodically. It very well may be gathered at numerous dimensions relying upon the reason and on the structure of every office. Inner purposes incorporate giving convenient input on the execution of yields and directed things with the goal that move can be made amid the year to guarantee that the desires for the administration and office can be met. Measures lined up with execution understandings can likewise be utilized to give criticism to staff on their commitment to the administration of yields and regulated things. Arrangement may not generally be conceivable or attractive, and there might be valid justifications why an office's managerial or money related control structure does not pursue yields or result streams, including the way that the expense of rolling out such improvements may exceed the points of interest. Remotely, the reason for execution data is to help partners and the board to make well-educated determinations about execution in distributed documentation, and give a sound commitment towards basic

leadership. In this unique situation, a top-level vital outline is basic. Outside revealing is commonly less continuous and less point by point than that for inward purposes. It Hospitals around hinting execution for a specific year through Portfolio Budget Statements, and inside eighteen months, announcing of real execution for that year through yearly reports. Openness in divulgence and activity on execution data will add to believability. This procedure ought to be done in a straightforward manner, so that those to whom organizations and governments are responsible can make educated decisions about how well they are meeting expressed targets. Organizations are accordingly required to recognize and give an account of arranged execution in their spending documentation (Portfolio Budget Statements and Additional Estimates Statements) and genuine execution in their yearly reports. Direction on these archives is accessible on the Department of Finance and Administration (in connection to PBS/PAES necessities for all organizations and yearly revealing for Commonwealth Authorities and Companies Act bodies) and Department of Prime Minister and Cabinet (in connection to prerequisites for departmental yearly reports) sites. Ineffectively structured or determined execution markers can result in unintended outcomes if the practices they support are not painstakingly considered. There is a hazard that administrators may feel obliged to produce yield that is custom fitted to a counterfeit or unseemly focus (for instance, a particular number of ecclesiastical briefs) or change the idea of their work to make the numbers 'appropriate' (for instance, separating or amalgamating provider contracts). It is consequently critical to remember this plausibility when structuring execution pointers. It is additionally essential to stretch the interrelationship of the pointers: meeting an amount focus to the detriment of cost or quality desires isn't proper or attractive.

Balance and clarity Performance data will be valuable where it is pitched to give an extensive and adjusted inclusion of a specific result, yield or controlled thing. This can be accomplished with a brief crate of execution markers which can be comprehended, are well-characterized, and are savvy to gather, store and oversee.

For both inside and outer purposes, execution data should give point of view. It is best where current execution can be looked at subjectively or quantitatively against explicit benchmarks, targets or action levels. In a setting of consistent improvement, it is attractive that these be of an extending nature (for example requesting critical yet feasible improvement) where this is worthy. The degree of "extend" ought to be distinguished unequivocally. Action levels ought to be reasonable.

Results execution data identifies with the particular effect that an organization's yields and regulated things have had on the network. Results are frequently long haul in nature, and execution data around there must concentrate on viability. It needs to accomplish a harmony between tending to advance against achievements, middle targets and extreme long haul impacts. As indicated by the conditions, result detailing can be supplemented by distinguishing the consequences of execution reviews, surveys or assessments.

Eventually, the network, Parliamentarians and the Government are most inspired by the accomplishment of results, and this is the dimension at which reserves are appropriated. This is additionally the dimension at which the network sees the exercises of the legislature.

Notwithstanding giving an account of viability in accomplishing results, yield execution data identifies with the quality, amount and cost of office items and administrations. The point here is to show that an organization has tended to the administration's buy prerequisites in a manner that exhibits generally speaking an incentive for the network. For inner

execution the executives, it is valuable to distinguish the effect of methodologies which have been embraced amid the year to accomplish or improve execution, and to perceive consistent improvement.

The results and yields structure gives the premise to offices to create hearty execution the executives frameworks that enable them to consistently improve the manner in which they work together. This offers ascend to a cycle of progress. The execution the board cycle has six phases:

- recognize the pivotal regions of execution;
 - build up benchmarks for accomplishing the predetermined results as adequately and proficiently as could be expected under the circumstances;
 - create data frameworks to produce the suitable information;
 - report on results and decipher the data to distinguish regions for development;
- roll out suitable improvements to the board and tasks; and
- amend the pertinent benchmarks as needs be (considering the requirement for progression of pointers after some time).

CHAPTER THREE: METHODOLOGY

Various methodological contemplations can influence decisions of the scientist while directing the examination. The focal point of the examination inquiries in this investigation expect to discover answers for genuine issues and look to coordinate alternate points of view on information deciphering. Diverse technique plans are utilized in this examination, and along these lines the exploration reasoning in this investigation is perceived as introducing logic. (Saunders et al. 2009, 119; Sillanpää 2016, 46.) During the examination procedure there is a requirement for important hypothetical foundation. An abductive methodology describes this sort of research approach, since there exists a ceaseless transaction

of hypothesis and exact perceptions in an abductive research approach. (Dubois and Gadde, 2002). An abductive methodology is likewise utilized in this investigation.

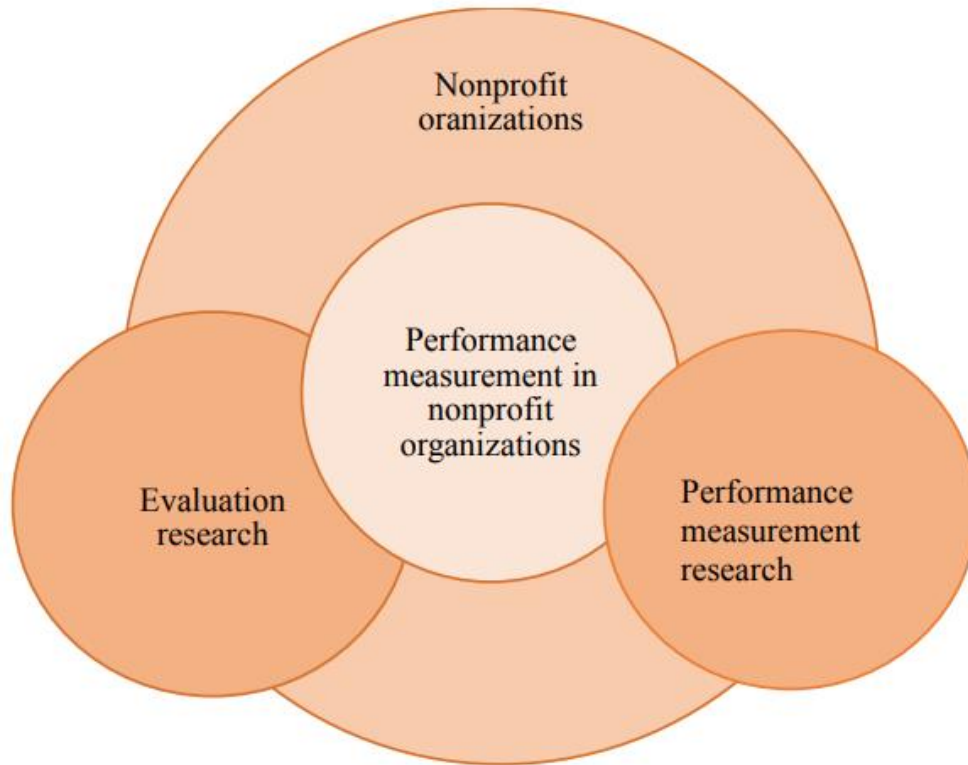


Figure 3. Positioning of the study

As a methodology of the exploration, this examination will utilize assessment inquire about as a strategy and the required information for this examination will be gathered through member perception and semi-organized meetings. The exploration enthusiasm of this investigation is information connected in the non for benefit hierarchical field. The examination will utilize past research discoveries in Finnish and worldwide writing, archive investigation, subject meetings and member perception as a strategy for information accumulation and the wellspring of data in the field. The exploration technique was picked dependent on the field work, which will permit the meetings of the moms and the youngsters to be done in a commonplace air. Likewise, including member perception into the examination will be conceivable in view of the hands on work. Examining the viability of the case non for profit driven association

would be genuinely troublesome except if there were a probability for watching the lives of the moms and their little girls and announcing it namelessly through member perception. This investigation is Hospitaled around analyzing authoritative estimation in non for profit driven associations and explicitly for the situation association. This examination will be exclusively Hospitaled around execution estimation in non for profit driven associations without depicting and breaking down viability assessment through execution estimation in associations that keep benefit making as their objective. The exploration will be made just from third area associations' perspectives, concentrating on the change and change of the members' lives for the situation examine. Thus, Non for profit driven oranizations Evaluation inquire about Performance estimation in non for profit driven associations Performance estimation look into execution estimation in private part is let alone for this examination. Additionally, execution the executives is a wide idea, and hence this investigation will be just Hospitaled around execution estimation in non for profit driven associations.

The hypothetical structure of this proposal is isolated into two classifications. The initial segment clarifies the idea of execution estimation in non for profit driven associations and further clarifies the six points of view of non-revenue driven association execution estimating; inputs, yields, results, open esteem achievement, hierarchical systems and institutional authenticity and authoritative limit. In view of the result viewpoint of execution estimation, this investigation Hospitals around non-revenue driven association result estimating. The second part Hospitals around inspecting the structure, improvement and utilization of results in non for profitdriven associations from the point of view of conduct ecological and changes. The writing survey concentrated on the plan of non for profitdriven execution estimation frameworks. The premise of observational research is shown in Figure 4.

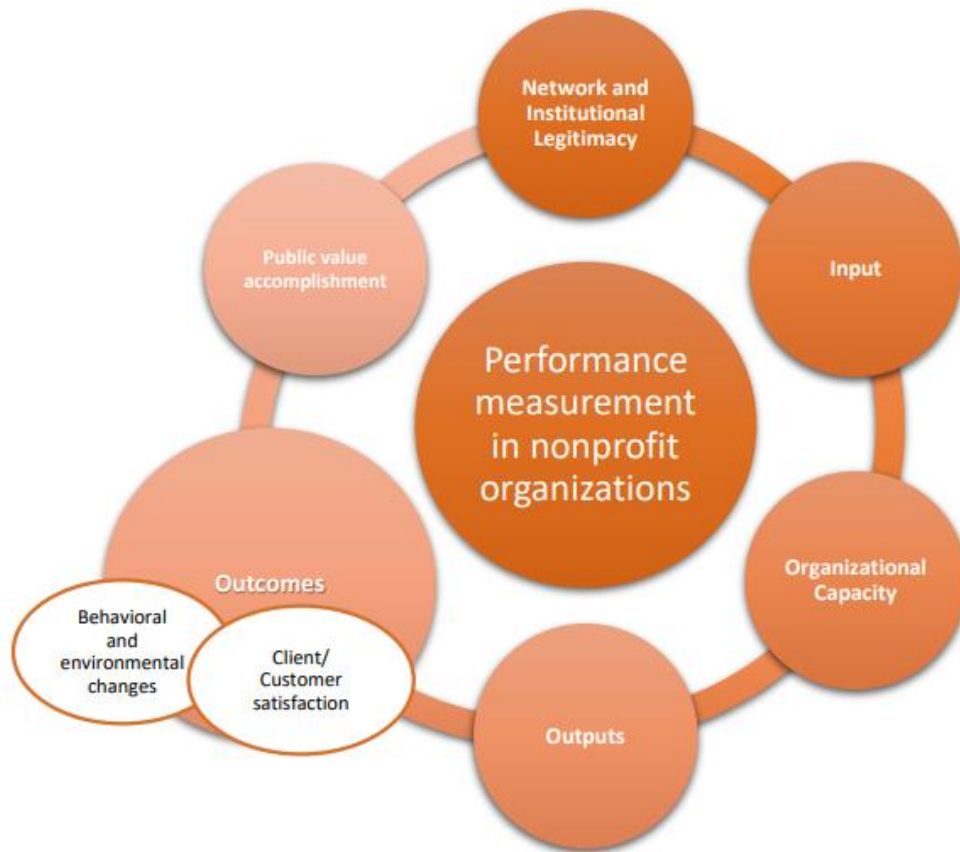


Figure 4. Synthesis of theoretical framework.

These six measurements build up the reason for non for benefit hierarchical execution estimating, inside which partners can arrange and make various types of execution estimation frameworks for non revenue driven associations.

Subjective research procedures have been prevailing the request on non for benefit hierarchical estimation. The estimation of results Hospitals around subjective outcomes. The beneficial outcomes of a program are the focal point of result estimating. Exercises sorted out by a non revenue driven association result in advantages for the proposed recipients. There are two different ways to quantify results: first, they can be estimated as inner through the accomplishment of the association's main goal and picked targets. Second, they can be

estimated as outside through customer or client fulfillment. (Bagnoli and Megali 2009, 157; Lee and Nowell 2015.) According to Bagnoli and Megali (2009, 157) one of the ways for result assessing should be possible through the improvement of life prospects. A subjective methodology is valuable when the objective is including information or comprehension about wonders with clear earlier learning. Likewise, when the examination issue is Hospitaled around associations, gatherings and people a subjective research approach is viewed as reasonable. (Ghauri and Grønhaug 2005, 110-111; Gummesson, 2000). Subjective research is commonly utilized in conduct and sociologies, however these days it is additionally observed broadly in the executives look into. (Gummesson 2000; Voss et al. 2002).

The decision of research strategy should be made dependent on what the investigation intends to determine. The technique that will work the best for a particular undertaking can't be foreordained. This down to business contention is recommending that the idea of the examination marvel ought to characterize the most significant strategy for study.

This examination Hospitals around six points of view of non revenue driven associations execution estimating: inputs, yields, results, open esteem achievement, systems and institutional authenticity and authoritative limit. Commonly, non revenue driven associations work under the weight of spending plan and assets, and thusly one of the key parts of execution is estimating how the data sources have been gotten and utilized. Asset obtaining and use are along these lines the fundamental methodologies affecting this viewpoint. These methodologies are there to uncover the non for benefit hierarchical

accomplishment in asset securing and use, through which the esteem creating is set as the point of convergence. A measure of volunteers or staff required for an action or the expansion in year to year income are a portion of the instances of response execution measurements. The Balanced Scorecard for Non for benefits usable for the improvement of basic inside techniques for the examination of utilized assets.

Balanced Scorecard incorporates four points of view: the client viewpoint, the money related point of view, the inner business viewpoint and the development and learning point of view. As a major aspect of the execution estimation framework, defining up objectives in every one of these Balanced Scorecard regions is important. As a following stage, it is conceivable to indicate the measures to follow their execution against these objectives. (Poister et al. 2014, 215.) Customer fulfillment can be followed through fulfillment lists (Poister et al. 2014, 215). The Balanced Scorecard's client point of view is explicitly imperative to non revenue driven associations and administration arranged open areas. The Balanced Scorecard can be utilized as an instrument for correspondence, it is a visual for vital administration and it additionally can be utilized as an estimation framework. (Poister et al. 2014, 220.) The Balanced Scorecard is a very much recognized assume that interfaces execution estimation and the procedure map together, helping associations to achieve their main goal just as the achieving the association's key targets. Numerous researchers have upheld including authoritative limit advancement in a non revenue driven association's assessment plan, as this viewpoint is joined with the information point of view. Notwithstanding the way that asset

securing and use are a piece of the information see, the improvement of compelling result and yield producing is likewise featured through the hierarchical limit viewpoint. The assessment of non revenue driven associations' beneficial interior procedures and structures Hospitals around the powerful utilization of assets which drives the association towards its central goal. Authoritative exercises just as hierarchical execution are influenced by various procedures of advancement and learning. Learning, development and development as a piece of the authoritative limit building are vital and they may reinforce the non revenue driven association's execution. (Lee and Nowell 2014, 305.) One of the ways for non revenue driven execution estimating is through the attention on the yields. The yield point of view features the association's exercises as they mostly allude to the accomplishment of the non revenue driven association's central goal (Sawhill and Williamson 2001, 371-372). Through the yield estimating it is conceivable to perceive the accomplishment of the at first planned objectives. Yield measures are viewed as powerful measures, and thusly cautious thought when utilizing them is required. (Lee and Nowell 2014, 306.) Sowa et al. (2004, 720) stresses the significance of understanding the program salaries while estimating the general execution in non revenue driven associations. The program assessment perceives the effect of the program movement. Sowa et al. likewise include that the two normally utilized result estimates Hospital around the target pointers of result measures and the perceptual indictors of program limit. A non revenue driven association's actual benefits are the results (Jones and Riley 2014; 50). Moxham (2009b, 4) characterizes a compelling undertaking as one that "has had the capacity to effectively exhibit

that it has accomplished the results that it set out to accomplish at the time that the concede offer was made and which has had a genuine effect to the lives of impeded individuals." This applies to the conduct and natural methodology which are the two different ways of result estimating. The perceptual proportion of program results incorporates for customer fulfillment approach and a methodology which Hospitals around the conduct and ecological changes (Sowa et al. 2014, 720). These two methodologies can supplement each other when utilized together yet they additionally fluctuate because of their estimation techniques which are unique (Lee and Nowell 2014, 306). The result approach accentuates the physical items delivered by non revenue driven association's exercises. By and large, result estimates are quantitative through which estimating proficiency and efficiency. As indicated by Rossi et al. (2004, 204) a result in non revenue driven associations can be clarified through the change which the non revenue driven association has brought into the condition of the objective populace or social conditions. Absence of result measures is a standout amongst the most widely recognized difficulties. The requirement for estimating results has been seen even as a more prominent issue than for instance enlisting quality staff, keeping up positive connections inside the board or working outside organizations. (Jones and Riley 2014, 41-44.) If a non revenue driven association is deficient with regards to result estimates it keeps them from making their ideal progress. It is important to comprehend that there is a distinction among yield and result based viewpoints. The result put together point of view Hospitals with respect to the change that is found in the objective

populace and it by and large plans to decide the effect of specific exercises. It is conceivable to quantify the results through the yields.

For the most part, there are various approaches to gauge a non revenue driven association's close term results. Initially, there are sure systems that are keen on the social and envioronmental changes. Also, improved condition and expanded abilities are a portion of the instances of the Hospital territories in some particular structures. Thirdly, certain structures then again accentuate the consumer loyalty.

CHAPTER FOUR: EMPIRICAL RESULTS

4.1. Introduction

In the revenue driven segment, organizations have perceived that monetary measurements without anyone else's input are lacking for estimating and dealing with their exhibitions (Kaplan 2001). Kaplan and Norton (1992, 1996) supplemented the budgetary point of view with the other three viewpoints: the client, the inner procedure, and learning and development. Revenue driven looking for enterprises, the budgetary point of view gives clear long-run targets (Kaplan 2001). Then again, in the not-revenue driven segment, the budgetary point of view gives an imperative as opposed to a target. While the not-for-benefits screen spending and stick to money related spending plans, their prosperity or disappointment isn't estimated by spending in relationship to planned sums. As per Kaplan, the run of the mill not-for-benefit has experienced issues setting the budgetary viewpoint at the highest point of the Balanced Scorecard. He recommends that the not-for-benefits consider setting a mission objective at the highest point of their scorecard as the mission speaks to the responsibility between the not-for-benefit and society. He likewise recommends the not-for-benefits grow the meaning of who their client is. As substantiated by Kaplan, a developing number of not-for-benefits have started utilizing the Balanced Scorecard model (Kaplan 2001).

X Hospital was made over five decades prior by a gathering of guardians who had kids with incapacities. A commercial was put in a nearby paper by one of the guardians, and on October 2, 1957, a little gathering of guardians who had youngsters with handicaps met to impart to each other their individual dissatisfactions. The gathering

promptly started supporting for kids with handicaps. In 1958 the association ended up joined. Today, X Hospitalis a multi-faceted organization that serves many people at more than thirty-five destinations all through Cattaraugus County and encompassing districts in New York State. X Hospitalis committed to improving the personal satisfaction of individuals with incapacities. It gives far reaching administrations to help every person in accomplishing most extreme freedom. This mission is sought after by all X Hospital staff inside a qualities based culture. Countless are given by X Hospital which incorporate the accompanying.

Kids' Learning Hospital (CLC) : The CLC serves babies, little children and preschoolers through early youth screenings, specialized curriculum and treatment in coordinated settings. At CLC, the conviction the prior a youngster with an inability gets help, the better arranged that kid will be to confront the difficulties of things to come.

Private Services (RS): RS gives a continuum of network living choices to grown-ups and kids with formative incapacities. RS is committed to giving sheltered, agreeable homes with shifting dimensions of supervision. Furthermore, the RS program educates inhabitants in network living abilities while advancing decision, respect and freedom.

SubCon Industries: SubCon Industries gives work preparing chances to grown-ups with incapacities. It is committed to creating professional abilities and great work propensities in the general population it fills in as a method for expanding their confidence and helping them become gainful and contributing individuals from the network. Without SubCon, a large number of its laborers would mull in their

homes without accomplishing the self-awareness and feeling of self-esteem they create through their work at SubCon.

Sports and Recreation :The division of Sports and Recreation gives all year sports preparing and rivalry, just as relaxation and instructive open doors for grown-ups with incapacities. This program offers excursions including same-day shopping trips, Saturday break, medium-term remains in Buffalo, weekend escapes, and three-to five-day get-aways. A definitive objective of this program is to improve the members' personal satisfaction by offering the advantages of wellbeing and health, cooperation, sports aptitudes, self-assurance and individual accomplishment. **The Employment Connection** The Employment Connection gives an abundance of professional administrations to individuals with inabilities or weaknesses. Notwithstanding verifying network based business preparing and arrangement for people, The Employment Connection is devoted to helping individuals keep up their work through a mix of case the board and occupation training.

Lifeskills: Lifeskills is a division that furnishes day programming to grown-ups with formative incapacities. Notwithstanding guidance in every day living abilities, Lifeskills offers members open doors for network coordination with an objective of expanding freedom. **Medicaid Service Coordination** Medicaid Service Coordination is a division that organizes Medicaid Waiver Services by giving case the board, linkage to administrations and assets for natural alterations and versatile innovation, and referrals to other network assets.

Proceeding with Day Treatment :Continuing Day Treatment is a division that gives weekday administrations to grown-ups who are dually determined to have a psychological wellness issue and a

formative incapacity. Committed to meeting the intricate needs of an underserved populace, Continuing Day Treatment is a model program that has created enthusiasm from other human specialist organizations all through the nation.

X HospitalClinic is a guaranteed wellbeing office furnishing people with formative handicaps advantageous access to an assortment of clinical administrations. These are furnished through a helpful course of action with the Western New York Developmental Disabilities Service Office. The objective of X HospitalClinic is to help kids and grown-ups with formative incapacities to improve, upgrade and keep up the nature of their lives. This is practiced by giving assets to the individual, families, parental figures and any huge other people who influence or are influenced by inclusion with people served by the Clinic. Administrations Hospital around empowering people to make fruitful adjustments to accomplish acknowledgment of the existence objectives through an assortment of assessments, far reaching treatment arranging, and specialized help. Connected Behavior Analysis (ABA) The ABA program was as of late executed to treat kids with mental imbalance. Chemical imbalance is a complex formative handicap that commonly shows up amid the initial three years of life. Chemical imbalance impacts the ordinary advancement of the mind in the territories of social connection and relational abilities. Youngsters and grown-ups with mental imbalance ordinarily experience issues in verbal and non-verbal interchanges, social associations, and relaxation or play exercises. Volunteer Opportunities The Side-By-Side volunteer program is made out of people willing to give their time and abilities to help improve the personal satisfaction of individuals with incapacities. A wide

assortment of volunteer encounters are accessible in a wide range of regions of The ReHAbilitation Hospital: Residential Services, Sports and Recreation Program, Arts and Crafts, Mentor Program, Big sibling/Big sister program, Fund-Raising occasions, Manufacturing/Production, Guardianship, Medicaid Service Coordination and Clerical Support. As is very evident from the abovementioned, X Hospital gives a horde of exercises and administrations for people with incapacities trying to incorporate these people into the network.

4.2. Overall Disclosure Pattern

X Hospital has been associated with the procedure of vital getting ready for various years. Throughout the years, experts have been used by the Hospital to aid the vital arranging process. Be that as it may, while the top administration bunch at the Hospital has taken an interest in creating vital plans dependent on the contribution from the experts, they thought that it was hard to conquer any hindrance between key arranging and the everyday exercises inside the Hospital. The administration bunch was never ready to build up a key arrangement that they viewed as a —living, breathing document. Any key arrangement that was created did not overrun the whole association. It was not —pushed down to the lower levels inside the association and was not lined up with the everyday exercises of the Hospital. Around nine years prior, the Hospital designated a Director of Strategic Planning. After altogether investigating the vital arranging process, the new chief chose to use the idea of the Balanced Scorecard as an apparatus to course key arranging all through the

whole association. A definitive objective was to include every territory inside the Hospital adjusting itself to the generally speaking vital arrangement. Every region would then create result estimates that were lined up with the by and large key targets of the Hospital. While various estimations or measurements are promptly accessible or effectively noticeable in revenue driven associations, the quantity of estimations or measurements are not all that promptly accessible in the not-revenue driven segment—particularly for a ReHabilitation Hospital where the number of inhabitants in shoppers have formative inabilities. To viably actualize the Balanced Scorecard approach inside the Hospital, the investment and acknowledgment of the framework by all staff was basic. At the beginning numerous people were uncertain of the Balanced Scorecard approach and considered it to be another —flavor of the month key arranging approach that by and by —would remove time from finishing their everyday activities. After a timeframe the executive had the capacity to persuade the top dimension directors that the Balanced Scorecard approach would prompt increasingly viable key making arrangements for the Hospital. The early perspectives on the top dimension administrators were gradually annihilated as they started working with the executive in creating explicit results or results expected of them in their individual territories of duty. The chief had the capacity to acquire support from the top dimension directors as they acknowledged the idea and were eager out it an attempt. The genuine test was to get the —buy in from all directors in the Hospital so they would —own the Balanced Scorecard concept. Since the shoppers of X Hospital are people with formative inabilities, it was very hard to create result measures for various territories inside the

Hospital. In any case, the Balanced Scorecard framework was brought into the Hospital. Because of the endeavors of staff inside the whole association, the Hospital built up a vital arrangement for the years 2002-2005. This vital arrangement has been refreshed on a yearly premise.

The Hospital has encountered various advantages with the execution of the Balanced Scorecard. Maybe the best advantage is the acknowledgment by staff inside the Hospital that vital arranging is a fundamentally more enveloping procedure than simply taking a gander at long-go arranging. With the usage of the Balanced Scorecard worldview, people all through the Hospital have turned out to be associated with concentrating on the linkages between each section of the Hospital and the vital arrangement. It is important to adjust every region of the Hospital to the generally speaking vital targets. Another critical advantage concerns the emphasis on estimations or measurements inside the Hospital. It is amazingly troublesome and tedious to create measurements in not-revenue driven associations. In any case, with significant exertion, the Hospital has started to create measurements that do give linkages to the in general vital arrangement. The Hospital has additionally started to concentrate on the significance of focusing on the interrelationship among the four viewpoints in the Balanced Scorecard model. This has empowered the people working in the Hospital to pressure things they had not already even considered. As indicated by people working at the Hospital, the advantages altogether exceed the time necessities in using the Balanced Scorecard.

4.3. Analysis and Discussion of Results

The sensible structure of the Balanced Scorecard has been realized and utilized effectively for a significant long time in incalculable advantage affiliations. Even more starting late, the model has been feasibly utilized in notfor-advantage affiliations as well. In this paper the makers have delineated how the Balanced Scorecard approach has been realized in a X Hospitalhas. In executing the Balanced Scorecard approach, X Hospitalhas set proportionate complement on the buyer perspective and the money related perspective. This comparable focus relies upon the need of the Hospital to do its fundamental mission for its customers (individuals with developmental inadequacies) similarly as the need to keep up financial security inside the Hospital. The complement on both of these perspectives has transformed into a need all together for the Hospital to gainfully and effectively serve its customers. While the usage of the Balanced Scorecard in the long range masterminding process for the Hospital is tolerably new, the strategy has been recognized by the organization of the affiliation. The test ahead for the Hospital is to continue making result measures for the individual workplaces inside the Hospital and tie these outcome measures to the key goals of the Hospital. It is seen this is a troublesome strategy as veritable outcomes are not successfully quantifiable. The arrangement of result estimates is an endless improvement process. It is felt this technique will improve the capability and feasibility of X Hospital as time goes on.

CHAPTER FIVE: CONCLUSION

5.1. The Objective of the Report

The reason for this examination was to portray and break down non revenue driven associations' execution estimation and the assessment of execution estimation's result point of view. To accomplish this reason, the examination had two research questions.

1. What does a non revenue driven association's execution estimation comprise of?
2. How do non revenue driven associations assess their results through execution estimation?

The initial segment of the exploration concentrated on characterizing execution estimation and its job in non revenue driven associations as the writing audit concentrated on the structure of non revenue driven execution estimation frameworks. The hypothetical system of the exploration was worked from the six principle points of view of execution estimation. These points of view were inputs, yields, results, open esteem achievement, systems and institutional authenticity and authoritative limit. In view of the result viewpoint of execution estimation, this investigation concentrated on result estimating in non revenue driven associations. The second part Hospitaled around analyzing the structure, advancement and utilization of results in non revenue driven associations from the viewpoint of social and natural changes. The result estimation points of view were adjusted from Lampkin et al. (2006) as it gave an understanding to the execution estimation's result measurements. This model was adjusted in the examination to feature the relations among the authoritative destinations, social and ecological changes and result measures. Figure 8 shows the structure that was produced for execution estimation improvement for the case association. The system looks to discover the goals of the association, just as the

objectives the association is flourishing for so as to improve the association's execution estimation. Second, the structure intends to react what sort of scholarly capital the associations needs to accomplish its objectives. Third, the structure plans to discover how results can be estimated for the situation non revenue driven association. In this examination, the results were assessed through three fundamental points of view (hypernyms), which were improved condition, expanded aptitudes and adjusted conduct. These three viewpoints were separated into hyponyms, which included societal position, financial condition/training programs, network status, adapting new abilities, improvement in information, conduct changes and occurrence of alluring action. This examination was subjective in nature and embraced an evaluative methodology called an activity investigate, utilizing member perception as a strategy for information accumulation. The semi-organized inquiries questions depended on the dynamic research technique which tried to assess the projects' effects and to investigate the results of the association. The examination additionally meant to give helpful input to the case association. As this strategy was connected, it prompted solid answers. It was appeared through the execution estimation for the situation association it is conceivable to assess the accomplished objectives and to perceive what sort of scholarly capital is expected to accomplish the objectives of the association. Execution estimation likewise mitigates the association in perceiving the result estimates that can be utilized for execution estimation to see whether the association is achieving the required targets or not. Through the social and ecological changes that are found in the association, it is conceivable to perceive whether the association is really adding to

the change and change of the lives of the people. The outcomes demonstrated that this sort of execution estimation, which is Hospitaled around the social and natural changes demonstrates the commitment of the case association and the adjustment in the lives of the people. As a last end, it is conceivable to accept that execution estimation's job is significant in any non revenue driven association since it builds the information about the association's present circumstance, regardless of whether it is about the sources of info, yields, results, open esteem achievement, systems and institutional authenticity or authoritative limit.

5.2. The Importance and Difficulties of Utilising Performance Information and the Ultimate Expression of Performance Information

The hypothetical commitment of this exploration is characterized through three factors; the methodological commitment, the commitment for the unique circumstance and the commitment to hypothesis. Quantitative research strategies are frequently utilized in the field of execution estimation, however this examination utilized a subjective assessment technique, intending to see increasingly about execution estimation's job and need in non revenue driven associations. The methodological commitment was made by applying the examination assessment into this exploration. The member perception offered another method for analyzing the field work which gave a more profound comprehension about the theme. By utilizing the subjective assessment technique and examining the information created through the data gotten amid the hands on work, the exploration delivered further depictions about the results of the

association. The utilization of evaluative strategies, for example, activity inquire about is very suggested in comparative circumstances. The commitment for the setting was delivered by consolidating the hypothesis of non revenue driven associations' execution estimation and joining it with the setting of result estimating. The result viewpoint is an utilized strategy to gather data in non revenue driven associations, particularly through client points of view, however this examination utilized a less normal viewpoint, social and ecological changes, to contribute for the specific situation. Likewise, the multifaceted idea of this proposition contributes for the setting since it gives an understanding about the effect in individuals' lives and how the progressions and commitments of a non revenue driven association are found in the lives of a specific society who originate from various social and social foundations. The majority of the flow look into around there has been concentrating on execution estimation in the West, particularly in the United States. This proposal adds to the current execution estimation writing on a worldwide dimension. This examination adds to existing writing since it conceptualizes execution estimation in non revenue driven associations through the result viewpoint. It offers bits of knowledge into the improvement of execution estimation's job in a non revenue driven association. The commitment to hypothesis is found in this proposition as the exploration features the job of the clients of the non revenue driven association trying to discover the results of the case non revenue driven association.

5.3. Areas for Future Research

Like some other investigation this exploration additionally had its constraints. Notwithstanding, these constraints can be viewed as conceivable outcomes as they open an entryway for a further research. This examination focused on just the one case association rather than various associations. This investigation concentrated on individual-level factors more than different ones. In this manner, one of the types of future research it is intriguing to complete an examination for a bigger populace for the situation association. Likewise, concentrating on the client or customer fulfillment rather than the conduct and natural changes would give new experiences. For the further research, it is considerable to complete a quantitative research rather than a subjective one, which would concentrate on getting level of various pointers, for example, percent who move on from secondary school, percent who move to the following dimension (condition, status), or percent who keep away from bothersome strategy. This sort of study would require interest of the considerable number of members going to the non revenue driven association. The most fascinating subject for further research would be a long haul result estimating with the kids taking an interest for the situation association as the exploration could assess the progressions and change in the lives of the members in their adulthood.

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