

Performance Reporting of APA: A Case Study of Upazila Land Offices

Mst Sharifun Nesa¹

ABSTRACT

This paper focuses on implementation of the Annual Performance Agreement (APA) in the land administration and examines the effectiveness of the performance measurement system of APA. One of the important objectives of this paper is to verify the accuracy and reliability of the performance information/data of the APA report through which the performance of the Upazila land office is measured. This verification is needed in order to observe whether the land administration is showing its actual performance achievement in the performance report to ensure accountability. In doing this, both primary and secondary data were collected from 9(nine) Upazila land offices and analysed. Research findings suggest that APA is not working well in land administration. This is indicated by the gap between reported performance and actual performance. It is also found that unethical practice of manipulating performance information is going on in the APA reporting. As a result, the very concept of accountability of the public managers is not ensured, and the lofty target of providing better service to the citizens is hampered. Moreover, because of not showing the actual performance to the principal (political leaders) through performance report, wrong evaluation of the performance of the Land Administration is made, and the low productivity of the service delivery is hidden. So, the government cannot come to know the problems or causes of the non-compliance of the agreed targets and take any favourable decision or allocate resources in favour of that land office to increase productivity and meet the public demand of service delivery. So, the problem of data/information manipulation in APA's performance report urgently needs to be addressed by adopting an appropriate policy.

Keywords: APA, Performance Report, Performance Information/data, Performance Measurement

INTRODUCTION

Many countries of the world put their faith in performance management and performance measurement system to ensure accountability and transparency in public organisations. The belief is that performance management and performance measurement, a tool of performance management, can encourage and motivate employees to improve their performance through setting performance goals, developing indicators, generating

¹ Deputy Secretary , Ministry of Public Administration , , Email: sharifunnesa79@yahoo.com

information from the result of performance measurement and using the information for making decisions in the case of budget and resource allocation (Kelmen, 2006). Bangladesh also adopted a result-oriented performance management system in 2014-15 to make public organisations accountable for results (Bhuiyan & Jahan, 2017). The operation of this system is known as the Annual Performance Agreement (APA). It is an unprecedented result-oriented management tool that determines goals and evaluates ministry wise / division wise overall performance to ensure accountability in public institutions (Guidelines for Annual Performance Agreement, 2014-15). This accountability is performance-based, meaning holding the employees accountable for their performance. It requires setting targets to measure performance by producing performance information of achieved target against agreed target (de Lancer Julnes, 2006). However, the result is not up to the mark. Public administration is still characterised by low performance, lack of accountability and transparency (Biswas and Rahman, 2018). This is because there is a gap between the reported performance information against set targets in the public organisations, especially in the Upazila land office. For the manipulation in the performance reporting, the accurate picture of the service delivery of the Upazila land offices is not reflected. The government and political leaders cannot come to know the problems or causes of the non-compliance of the agreed targets and take any favourable decision or allocate resources in favour of that land office to increase productivity and meet the public demand of service delivery. As a result, the initiation of APA in Upazila land offices cannot bring any positive results in terms of accountability and productivity. However, no study was conducted concerning this issue.

This empirical study examines the effectiveness and efficacy of the performance management tool used in the land administration of Bangladesh. In this study, the authenticity of the data of performance reporting of land administration is mainly verified. Critically analysing the current performance reporting system of APA, identifying the critical factors of performance reporting that affect the result of the performance management system of Upazila land offices, this research shows that the prevailing APA system of the land administration is dysfunctional in the sense that the information generated from this system cannot demonstrate the actual level of performance and cannot contribute in the decision making process. Moreover, this paper significantly contributes to generate new insight and open a window for future research regarding the effectiveness of the APA in other public organisations of Bangladesh.

LITERATURE REVIEW

During the last three decades, performance management and measurement have become the enduring legacy of public service reform (Neely, 1998). Governments have been increasingly placing their faith in Performance Management to improve public service performance (Andrew, 2014). It is because the performance of the public organisation is questioned and criticised as public organisations are not efficient in delivering services to the people. The fact is that public performance is a social construct. Different stakeholders perceive it from all dimensions, including 'efficiency, effectiveness, economy, equity,

excellence, ethics' (Fourie, 2012). So, Public Sector has been preoccupied with improving performance and achieving better outcomes (Sun and Ryzin, 2014). As a result, a global trend of reforming the public organisations' administrative system inevitably has developed to overcome the deficit of performance by adopting various policies, techniques, and strategies (Ohemeng, 2009). This implementation of new policies to bring an administrative change by many countries of the world is taken the form of a movement (Moynihan and Pandey, 2010), and this movement is shaped by a new model of governance which constituted the principles of New Public Management (NPM) (Sun and Ryzin, 2014). The important components of this NPM are performance management and performance measurement. Though both of them synonymously have been used in literature for being a closely related concept, there is a slight difference between these two processes. While performance management is considered a tool of management for improving organisational performance in a broader sense, performance measurement plays a narrow role in focusing on performance data/metrics used to determine the performance result of an organisation. Therefore, performance measurement is an integral and essential instrument of performance management (Goh, 2012).

For the potential capacity of performance management system in setting performance goals, evaluating performance against the set goals, providing performance information for making a better decision, especially in the case of effective resource allocation and ensuring bureaucratic accountability, it has been adopted in the public organisations as a form of administrative reform policy. While the focus has been on input and compliance in the traditional administrative system, performance-based management concentrates on achieving results (Sun and Ryzin, 2014). It is a well-planned process through which the organisations align their mission and vision, goals, and objectives and set priorities with the available resources to achieve specific goals effectively and efficiently (Boyen and Chen, 2007). It is also a continuous communication process between the supervisors and the individuals throughout the year to assess progress to achieve the organisation's targets (Bacal, 1998). Through this communication, the supervisors clarify expectations, set objectives, and identify goals for the employees. They also provide feedback and review results at the end of the year (Newberry and Pallot, 2004). Thus performance management has emerged as a distinctive element in public sector reform and an effort to enhance public manager's capacity to manage resources prudently and effectively to achieve organisational goals (Bouckaert, Ormond, & Peters, 2000). Again, performance measurement, as mentioned above, being an important part of the performance management system, tracks performance progress through measuring performance against set goals and performance indicators for detecting the gap between prefixed target and actual organisational performance outcome and hold the government employees accountable to meet the targets (Goh, 2012) Thus, performance measurement involves in continuous and systematic data collection, assessment of the data for tracking the progress and reporting performance through performance data. (Pollitt 2006, p. 39). A performance report is an account, analysis, interpretation and explanation of the input, activity and outcome against the target (Van de Walle, S. & Cornelissen, 2014). Performance information is generated from performance reporting in the performance management system. This is

nothing but the numerical expression of the achieved targets against the agreed target. It consists of data produced through performance measurement and evaluation conducted by officials responsible for performance assessment (Walle and Robert, 2014). Thus performance information, on the one hand, promotes accountability in the public sector. On the other hand, it is used to craft future improvement and decision-making (Goh, 2012). Moreover, through performance reporting as well as performance information, public organisations "communicate the value of public programs to elected officials and the public, strengthen public confidence in government, and gain the resources needed to maintain and enhance program operations" (Wholey and Hatry, 1992, p. 605).

Evidence suggests that simply collecting performance data/ information through performance reporting and measuring performance against a target cannot guarantee better results or outcomes if performance information is not used to make performance improvement decisions. However, in performance management literature, the objective of the performance measurement system has many interpretations (Pollitt, 2006). In this paper, the utilisation of performance measurement, as mentioned earlier, means it will guide the politicians, leaders to make decisions, craft strategies for improving performance, and ensure accountability in public organisations. Therefore, the performance information that will be utilised for the betterment of the organisation must be authentic and actual. However, dishonest performance reporting is a severe problem in the performance management system of public service. According to Downs (1967), public servants underreport information that may negatively affect them and overemphasise the favourable data. This manipulation especially happens when data collection is delegated to the particular officials whose performance will be evaluated (Kalgin and Eliseenko, 2015). For these reasons, the success of performance management and measurement system in fostering performance improvement and demonstrating public official's accountability is widely criticised despite extensive adoption of this system in public organisations. Why performance management becomes dysfunctional is described in a growing literature studying the application or implementation of performance management and performance measurement system in government organisations (Goh 2012). Sanger (2008) got the evidence that even in a well-developed performance management system, gaming and manipulation of performance data happens in the case of performance reporting if managers are reluctant to disclose the performance data of their organisation impartially. The reluctance of the managers of providing accurate data is justified by Thomas (2007). He pointed out that pressure from the part of the government on managers in increasing productivity and exhibiting data without developing any incentive mechanism for identifying problems, learning from mistakes, training opportunity, giving timely feedback is responsible for metric manipulation and production of unauthentic data. In a study conducted by Radnor and McGuire (2004) in two government organisations in the UK, it was found that the people who were responsible for effective implementation of the system did not own the system and did not make them accountable for achieving results in true sense. In fact, most of them were 'working the system' only for complying with the course of action imposed on them. One of the main reasons for not owning the system is that stakeholders are not involved in the

performance management process. Stakeholders include all the participants who are part of the performance management system including the people whose direct responsibility is to design performance indicators, set performance measures, collect performance data and report that performance information to the higher authority, measure performance information for getting the result, politicians who use the performance information in decision making. But a large body of research literature on performance management focused on the employees who are directly involved in the performance management system, as mentioned above. Employees' involvement in the performance management process, especially their involvement in identifying performance indicators and setting performance goals, motivates employees to own the performance management process and make performance reports honestly (Awan, Habib and Akhter 2020). Mone & London (2010), in their study in the field of performance management system effectiveness and work engagement, found that when employees are engaged in setting performance and developing goals jointly, they come to understand how they have to work to support their organisational strategy. For increasing the engagement of the employees, Schaufeli and Salanova (2007) recommend that continuous ongoing coaching to the employees focusing on work planning, identification of potential difficulties is needed. Besides this, emotional support and advice from the part of the manager work more to foster engagement. Another tool for engaging employees is creating opportunities for the development of their career continuously through training (Schaufeli and Salanova, 2007). Receiving new knowledge and learning from the training, employees can prepare themselves with job demands, and when they become able to meet the job demands, they engage themselves more in their role (Khan, 1990).

Fisher and Downs (2008) mentioned different views in describing causes of the data manipulation. According to them, the causes of data manipulation are 1) non-compliance of the set targets 2) showing performance look better than it is 3) avoidance of hassle and scrutiny mechanism 4) lack of timely feedback 5) low probability of being caught 6) culture of tolerance or acceptance of information manipulation but if the causes are analysed, it is observed that the causes from 1) to 4) mentioned above are the result of not involving the employees in the performance management developing process. Therefore, Fisher and Downs (2008)'s research findings support the findings of Mone & London (2010), Schaufeli and Salanova (2007) and Khan (1990). Though the causes mentioned in 5) and 6) (low probability of being caught and culture of tolerance or acceptance of information manipulation) by Fisher and Downs (2008) are not mentioned by the other three authors, these two causes contribute more in the case of data manipulation. So, besides providing necessary training to the staff, introducing and strengthening monitoring mechanisms to combat these two causes is also suggested to stop the data manipulation in the performance reporting of the performance management system by Fisher and Downs (2008)

Many studies are conducted in the field of land administration of Bangladesh to assess the quality of service delivery as the outcome of adopting the citizen's charter in Upazila land offices, to evaluate citizen's perception and expectation for service quality improvement of Upazila land offices, to examine the status of governance in Upazila

land office for extending the national integrity strategy networks to Upazila levels and so forth. However, no single study was conducted to examine the authenticity of the performance information and the effectiveness of the annual performance management in fostering performance and ensuring accountability in the land administration. Thus, there is a research gap in the area of the performance management system implemented in the Upazila land offices. This study is an attempt to fill the gap. Therefore, it aims to contribute empirical evidence regarding the efficacy of performance management practices in improving performance and ensuring accountability in the land administration.

DATA AND METHODOLOGY

This study is based on both primary and secondary data. In getting primary data, interviews with 51 staff from seven Upazila land offices of Natore and Rajshahi districts and two deputy commissioner offices were conducted from 25/2/2020 to 15/3/2020. The interviewees were assistant commissioners of the land office, Union land assistant officers, Union sub-assistant land officers, surveyors and office assistants of the Upazila land offices. They are mainly involved in delivering land-related services to the people. One additional deputy commissioner who collects performance data from Upazila land offices and sends it to higher officials is also interviewed. Through this interview, qualitative data were collected. Employees were asked to answer some questions on Annual Performance agreement (APA), APA reporting, reasons for adopting APA, APA targets of their organisations to assess their involvement in the performance management process. Because performance management system becomes dysfunctional if employees do not own the system implemented in their organisations and employees own it only when their involvement is ensured. Providing training and coaching motivates employees to be engaged in the process and encourage them to play their role actively. So, employees were questioned whether they received training or any consultation took place with them in setting targets. Again, another question regarding the presence/absence of monitoring system of the performance management in the Upazila land office was included in the questionnaire considering the fact that strengthening monitoring mechanism can eradicate the causes of data manipulation, including the low probability of being caught and culture of tolerance or acceptance of information manipulation. Moreover, the performance reporting system of APA of Upazila land offices was examined for getting secondary data. In this desk survey, one quarterly APA report of 2020 of Upazila land offices was taken into consideration and reported targets of that quarterly performance were scrutinised. Most importantly, related registers, case files, records of rights, meeting minutes, inspection reports were checked to verify the achievements shown in the performance report of APA. Again, secondary data were also collected from various sources, including peer-reviewed journals and articles, reports and periodicals of governments of the world, published books, important documents of the Bangladesh governments, important websites, and websites of land ministry and Bangladesh land reform board. The e- mutation app of Upazila land offices has also been accessed. Thus both, the techniques of qualitative and quantitative were used in the case

of data collection.

As this study aimed to explore the circumstances which lead to data manipulation in performance reporting of APA of Upazila land offices, it was challenging to look into the performance reporting and related documents of all the Upazila land offices of Bangladesh due to time constraints. So, 9 (nine) Upazila land offices of two districts of the Rajshahi division have been selected for this study.

PERFORMANCE MANAGEMENT SYSTEM OF PUBLIC SECTOR ORGANISATIONS OF BANGLADESH

In 2002, a performance management system was initially adopted to improve performance and ensure transparency and accountability in a limited number of ministries of Bangladesh. Keeping alignment with this performance management system, Bangladesh government introduced the Medium Term Budgetary Framework (MTBF) in 2009. One of the important purposes of MTBF was to facilitate the introduction of a performance management system for measuring results from the allocated resources. Hence, ministries/ divisions and their subordinate departments/ agencies developed performance indicators after the initiation of MTBF. In this performance measurement system, at the departments/ agencies level, outputs are measured by developing the performance indicators. At the ministry level, performance indicators are designed to measure outcomes or a higher level of outputs. In the system of APA (an operation of performance management system), at the beginning of the financial year, ministries make an agreement with the cabinet on behalf of the prime minister developing performance indicators related to their vision and mission. Signing the contract from the part of the concerned ministry indicates that the ministry will achieve the agreed targets throughout the year. In the same way, departments/ agencies sign contracts with the concerned ministries and the subordinate offices make an agreement with the division/agencies. Thus, the whole public sector gets involved in developing targets through indicators, making an agreement, and working accordingly. The performance of the organisations is monitored through performance reporting by the budget management committee (BMC) quarterly. Subordinate organisations send quarterly performance information (report) to their concerned ministry/divisions. At the end of the year, ministries/ divisions prepare an evaluation report inserting the achieved targets against the agreed targets and send it to the cabinet. Then this evaluation report is reviewed by an independent evaluation committee (IEC), and IEC submits it before NCGP (National Committee on Government Performance) for evaluation. The NCGP examines the evaluation report and submits it to the prime minister (Guidelines for Annual Performance Agreement, 2014-15).

THE STATUS OF THE PERFORMANCE REPORTING OF APA IN THE UPAZILA LAND OFFICE

Like all other agencies, in Upazila land offices, the APA system is initiated for measuring performance. In this system, at the beginning of the financial year, a contract

is signed between all assistant commissioners (land) or AC(L)s and additional deputy commissioners (Revenue) or ADC(R)s. In this contract, the target is fixed against specific performance indicators to achieve strategic objectives. By signing this contract, an AC(L) becomes responsible for achieving the goals mentioned in the contract. For example, in the financial year 1920-21, the percentage of completion of mutation (through e-mutation) against the received application is one of the performance indicators listed in the contract for the Upazila land offices of Natore. If 100% e-mutation is accomplished, then the AC (Land) office will achieve a score of 8. Again, for accomplishing 95% e-mutation, that office gets a 90% score (7.2), accordingly for accomplishing 90 %, it will get an 80% score (6.4) and so on. Moreover, 100% target achievement is regarded as extraordinary, 90% is considered very good and so on. In the same way, another performance agreement between ADC(R) and the chairman of the land reform board takes place where ADC(R) agrees to achieve the targets mentioned in the agreement. Most of the targets of the performance indicators enlisted in this agreement reflect the agreement that ADC(R) has made with AC(L)s at the district level. After completing the agreement between ADC(R) and the chairman of the land reform board, the budget management committee (BMC) of the land reform board monitors the performance of the districts through performance reporting. ADC(R)s send quarterly performance report of APA (Annual Performance Agreement) to land reform board collected from AC(L)s through APA reporting. This is the performance reporting system mentioned in the "Annual Performance Agreement Guidelines – 2014-15" of Bangladesh. The objective of this study is whether this system of performance reporting of APA is adequately maintained or not. If not, it aims to find out the causes of not functioning of this system and provide policy objectives to the government.

This study was conducted in 9 Upazilas of two different districts for collecting primary and secondary data to test the performance measurement system of the Land Revenue Administration. As the acceptability of this measurement system depends on the accuracy of the performance reporting of APA, so in this study, the accuracy and reliability of the data/information of the performance report have been examined. It is observed that an individual Upazila land office has to send a performance report of 47 indicators against specific strategic objectives. However, this paper will discuss only 14 important indicators which directly reflect the government accountability in public service delivery of the Upazila land office. Again, the quarterly performance report of APA for October to December 2020 was taken into consideration. The reported performance targets were verified by the concerned register, ROR (Records-of- Rights), apps, and reports whether the reported achievement against the agreed target is accurate or manipulated. It is found that 7 Upazila land offices sent quarterly performance reports of the period mentioned above to the ADC(R). Two Upazilas did not send quarterly performance reports of the said period. The performance reports of the 7 Upazilas and a district are critically analysed. It is found that all of the offices mentioned above manipulated information/data of the performance reporting of APA in most of the indicators, especially in most of the critical indicators. The manipulation of 7 Upazila land offices is shown in the following table.

Table 1: Quarterly Performance Report of Upazila Land Offices

Performance Indicator (Reported vs. Actual)	Upazila Land Office						
	1	2	3	4	5	6	7
Disposed e-mutation (%)	Reported 67.02	86.05	89.97	100	85	70.12	58.06
	Actual 44.32	58.08	58.06	82	83.53	60.57	43.24
Update of ROR in Upazila Land Office (%)	Reported 78.02	86.05	34	100	80	85.18	78.02
	Actual 0	0	0	0	0	0	0
Update of ROR in Union Land Office (%)	Reported 72.60	86.05	34	100	80	85.18	0
	Actual 0	0	0	0	0	0	0
Disposal of rent certificate case	Reported 8	1	0	75	70	0	80
	Actual 0	0	0	0	0	0	20
Union Land Office inspection by AC(L)	Reported 12	12	24	12	3	12	0
	Actual 0	6	4	0	3	4	0
Union Land Office inspection by Kanungo	Reported 12	4	0	12	3	0	0
	Actual 0	0	0	0	3	0	0
Number of lease of pond	Reported 46	100	40	43	85	64	90
	Actual 46	95	32	43	58	64	90
Vested property lease income (Lac Taka)	Reported 0.70	1.99	0.41	0.62	3.12	1.625	1.62
	Actual 0.76	1.80	1.41	0.41	0.30	1.625	0
Disposal of miscellaneous case	Reported 43	31	20	25	60	12	9
	Actual 16	56	0	16	46	8	0
Execution of inspection recommendations (%)	Reported 65	40	65	65	70	80	69
	Actual 50	33	52	48	50	60	50

Performance Indicator (Reported vs. Actual)	Upazila Land Office						
	1	2	3	4	5	6	7
Return-3 preparation for LDT realization (%)	Reported 42	95	100	80	61	100	100
	Actual 41	60	65	55	15	65	60
Holdings of LDT realisation (%)	Reported 65	30	40	80	20	31	75
	Actual 50	21	40	60	13	22	27
Statement of facts of civil cases sent by AC(L)	Reported 16	30	80	97	95	85	95
	Actual 12	17	63	30	38	85	0
Quarterly APA report published on the website	Reported 0	0	0	0	0	0	0
	Actual 0	0	0	0	0	0	0

Note: LDT = Land Development Tax, ROR=Records of Right, AC(L) = Assistant Commissioner Land

FINDINGS AND DISCUSSION

It is evident from the data of the seven Upazila land offices that performance information of APA reporting is manipulated. It is also observed that in most of the cases, data are manipulated, increasing the achieved target against the agreed target, and it is done to seem the performance better than actually it is. For example, increasing efficiency in land management is one of the important strategic objectives of land administration. Achievement of this strategic objective demands several activities. Update of ROR (Record of Rights) is mentionable among them. Under this activity, the updated ROR in the Upazila land office and Union land office is considered as a significant indicator. The research data inserted in the above table show that the actual achievement of all Upazila land offices and Union land offices are zero (0). However, all offices increased performance data of this indicator in their performance reports. Against the achievement zero (0), 7 Upazila land offices reported that they had achieved 78.02, 86.05, 34, 100, 80, 85.18 and 78.02. Hence, a wide gap between the actual performance data and the reported performance data was observed. The number of disposed of e-mutation against the number of applications for mutation was another performance indicator under the activity, update of ROR. However, regarding this indicator, the same thing happened. The reported performance data was increased against the achieved data in the performance report of all Upazila land offices. The reported performance data against the actual performance data of all offices were 67.02 (44.32), 86.05 (58.08), 89.97 (58.06), 100 (82), 85 (83.53), 70.12 (60.57) and 58.06 (43.24). Again, disposing of certificate cases was a means of increasing revenue collection of land revenue administration. So, the number of disposal certificate cases was included as the indicator of increasing revenue collection in the APA of Upazila land offices. Despite non-compliance in meeting the target of this indicator, reported data were increased against the achieved data in the performance report. In some cases, it was found that the number of disposed of certificate cases inserted in the performance report was more than the number of certificate cases listed in the certificate registers.

The most exciting thing was that the writer of this paper could not get any APA report in two Upazilas of another district. The AC(L)s of those two Upazilas could not produce their APA report of October 2020 to December 2020. In one AC(L) office, it was observed that the concerned AC(L) did not send any APA report after March 2020, and another AC(L) did not send any APA report in the year 2020. So, the question ultimately comes that if the AC(L)s of two Upazilas of a district did not send the APA reports to the concerned ADC(R), then how the ADC(R) could send APA quarterly report to the Land Reform Board? To get the answer to this question, the writer went to the office of the concerned ADC(R) and came to know that ADC(R) sent the quarterly report of 2020 without collecting any information from the AC(L)s. The confidential assistant of ADC(R), who prepared the APA report of 2020, told the writer that they incorporated fake data in the performance report against various indicators and sent it to the Land Reform Board. From this analysis of the study, one thing was clear: most of the performance information/data produced through APA reporting were fake, and

those offices were not producing the results for which they were accountable. Thus the very concept of accountability of the public sector organisations is not ensured in the Upazila land Offices because accountability means answerable for the result that the concerned office produced. Upazila Land office is not giving its actual result. However, accountable public service institutions are needed for Bangladesh to graduate from low-income countries to middle-income countries. So, why were the Upazila land offices' employees not presenting the actual achieved information or data? To get the answer, Interviews were conducted with a semi-structured questionnaire among 51 employees, which included Union land assistant officers, Union land sub-assistant officers, surveyors, office assistants of Upazila land offices and offices of the Deputy Commissioner, AC(L) s and an ADC(R).

All were involved in producing results against the agreed targets, data preparation, collection and sending of Upazila land office. The following result was achieved through the interview.

Table 2: Assessment of Employees' involvement in the Performance Management Process

Item	Frequency	Per Cent
Employees interviewed	51	100
Familiar with APA	21	41.18
Not familiar with APA	30	58.82
Know the reason/ reasons for adopting APA	15	29.41
Do not know the reason/ reasons for adopting APA	36	70.59
Know what is reporting of APA	15	29.41
Do not know what is reporting of APA	36	70.59
Received training on APA	05	9.80
Did not receive training on APA	46	90.20
Told that consultation took place in setting APA target	05	9.80
Told that consultation did not take place in setting APA target	46	90.20

The table mentioned above shows that a large portion of the employees (90.20%) had no training on APA. Even most of them know nothing about APA. It was also found that no consultation took place with the employees in fixing the targets of their own offices. This non-involvement of the employees in developing performance targets demotivated employees to achieve the agreed targets. It was very frustrating for the employees that they had to achieve the targets determined by others. Moreover, employees identified important factors which motivated them to manipulate performance data. Those factors

were a) centralised monitoring, b) lack of ongoing monitoring, c) avoidance of hassle and scrutiny mechanism, d) low probability of being caught, e) culture of tolerance or acceptance of information manipulation, e) lack of timely feedback, f) absence of supportive or proactive measures.

CONCLUSION

This paper examined the effectiveness of the APA implementation system in the land revenue administration, especially in the Upazila land offices. It was found that performance information through which the performance of the organisations is measured is manipulated. As a result, the very concept of accountability, demonstrating the authentic achieved performance, was violated. Besides this, low productivity in the institutions and poor service delivery to the people remained intact. Moreover, wrong policies or decisions were taken based on the result of the faulty performance measurement. So, the problem of data/information manipulation in APA's performance report urgently needs to be addressed by adopting an appropriate policy. The monitoring mechanism of performance reporting of APA should be strengthened through decentralisation for ensuring the reliability of performance information/data of APA report. To do so, a circular has to be published for making a decentralised monitoring committee prescribing the responsibilities and roles of the members of that committee. The member of this committee will be Additional Divisional Commissioner (Revenue), Additional Deputy Commissioners (Revenue) and Divisional Land Reform Commissioner. Collecting the performance reports from all Upazila land offices under him, Additional Deputy Commissioner (Revenue) will compile performance reports inserting performance information of his own office and send it to the Divisional Land Reform Commissioner. After getting quarterly performance reports from all Additional Deputy Commissioners (Revenue) of the division, DLRC consulting with Additional Divisional Commissioner (Revenue) will arrange a meeting inviting all Additional Commissioners (Revenue) and AC(L)s of the divisions to review the performance reports. Then if necessary, after modification, DLRC will send the performance reports of the districts to the land reform board. Besides this, the members of this committee have routine inspections in the Upazila land offices and Union land offices as per the government circular. In the new circular, they will be assigned to inspect the Upazila land offices and Union land offices randomly to verify the accuracy and reliability of the performance data of the APA through face to face scrutiny and send reports to the land reform board accordingly. Moreover, providing necessary training for both the members of the decentralised monitoring committee and the field land revenue employees on APA for enhancing efficiency should also be ensured. Exchange of views programs between the members of the decentralised monitoring committee and the field land revenue employees are needed to provide supportive or proactive measures to motivate the employees to achieve the target mentioned in the APA contract. Implementation of the steps mentioned above can confirm the accuracy and reliability of performance data of the report of APA. It may contribute to ensuring accountability and efficient service delivery to the people paving

the way for transforming Bangladesh from a low-income economy to the first stage of a middle-income country.

REFERENCES

- Andrews, R 2014, Performance management and public service improvement. The Public Policy Institute for Wales.
- Awan, SH, Habib, N, Shoaib Akhtar, C & Naveed, S 2020, 'Effectiveness of Performance Management System for Employee Performance Through Engagement,' *SAGE Open*, vol. 10, no. 4, p.2158244020969383.
- Bacal, R 1998, A critical Look at Performance Management, Mc Graw Hill Professional, P.4.
- Bhuiyan, AR & Jahan, M 2017, 'Empirical Analysis of Critical Affairs related to current Annual Performance Agreement in Bangladesh,' *Journal of Humanities and Social Science*, vol. 22, no. 10, pp.26–30.
- Biswas, BD & Rahman, MM 2018, 'Major challenges of public administration in Bangladesh: Few observations and suggestions,' *International Journal of Emerging Trends in Social Sciences*, vol. 2, no. 2, pp.74-93.
- Bouckaert, G, Ormond, D & Peters, G 2000, A potential governance agenda for Finland. Ministry Finance.
- Boyne, GA & Chen, AA 2007, 'Performance targets and public service improvement,' *Journal of public administration research and theory*, vol. 17, no. 3, pp.455-477.
- de Lancer Julnes, P 2006, 'Performance measurement: An effective tool for government accountability? The debate goes on,' *Evaluation*, vol. 12, no. 2, pp.219-235.
- Downs, A 1967, *Inside bureaucracy*.
- Fisher, C & Downes, B 2008, 'Performance measurement and metric manipulation in the public sector,' *Business Ethics: A European Review*, vol. 17, no. 3, pp.245-258.
- Fourie, DJ 2012, The use of performance management for effective governance in Public Administration.
- Goh, Swee C 2012, "Making performance measurement systems more effective in public sector organisations." *Measuring business excellence* (2012).
- GOB 2015, Guidelines for Annual Performance Agreement, 2014-2015, Government of Bangladesh.
- Kahn, WA 1990, 'Psychological conditions of personal engagement and disengagement at work,' *Academy of management journal*, vol. 33, no. 4, pp.692-724.
- Kalgin, A & Eliseenko, V 2015, Why manipulate? Performance measurement and data manipulation in regional and local government, Working paper WP8/2015/05. Moscow: Higher School of Economics Publ. House.

- Kelman, S 2006, 'Improving service delivery performance in the United Kingdom: Organization theory perspectives on central intervention strategies,' *Journal of Comparative Policy Analysis*, vol. 8, no. 4, pp.393-419.
- Moynihan, DP & Pandey, SK 2010, 'The big question for performance management: Why do managers use performance information?' *Journal of public administration research and theory*, vol. 20, no. 4, pp.849-866.
- Mone, EM & London, M 2018, *Employee engagement through effective performance management: A practical guide for managers*, Routledge.
- Neely, A 1999, The performance measurement revolution: why now and what next? *International journal of operations & production management*.
- Newberry, S & Pallot, J 2004, 'Freedom or coercion? NPM incentives in New Zealand central government departments,' *Management Accounting Research*, vol. 15, no. 3, pp.247-266.
- Ohemeng, FLK 2009, 'Constraints in the implementation of performance management systems in developing countries: the Ghanaian case,' *International Journal of Cross Cultural Management*, vol. 9, no. 1, pp.109-132.
- Pollitt, C 2006, 'Performance information for democracy: the missing link?' *Evaluation*, vol. 12, no. 1, pp.38-55.
- Radnor, Z & McGuire, M 2004, Performance management in the public sector: fact or fiction?' *International journal of productivity and performance management*.
- Sanger, MB 2008, 'From measurement to management: Breaking through the barriers to state and local performance,' *Public Administration Review*, vol. 68, pp.S70-S85..
- Schaufeli, W & Salanova, M 2007, 'Work engagement,' *Managing social and ethical issues in organisations*, vol. 135, p.177..
- Sun, R & Van Ryzin, GG 2014, 'Are performance management practices associated with better outcomes? Empirical evidence from New York public schools,' *The American Review of Public Administration*, vol. 44, no. 3, pp.324-338.
- Thomas, PG 2007 'Why is performance-based accountability so popular in theory and difficult in practice,' *World Summit on Public Governance: Improving the Performance of the Public Sector, Taipei*, pp.1-3.
- Van de Walle, S & Cornelissen, F 2014. Performance reporting.

