

Defining and Diagnosing Performance Standards

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Abstract

The current research seeks to study and analyze performance indicators and standards and its variables, the research relied on the historical method in studying the previous indicators by returning to the measures related to indicators and performance standards presented by a different group of writers and researchers, performance criteria were analyzed to determine the level and size of the gap between actual performance and planned performance. The study reached a set of conclusions, the most important of which is that the concept of Performance and performance indicators are topics that are characterized by intellectual and cognitive richness. Perhaps the reason for this difference is due to the difference in the fields and areas in which researchers studied the concept and performance indicators. As well as the cognitive, cultural and intellectual differences of researchers in this concept. As for the most important recommendations of the research, it referred to the invitation of organizations to strive hard in determining their own performance indicators. The organization can stand alone from the competing organizations in defining special indicators to measure its performance that will enable it to achieve a competitive advantage.

Key-words: Key Performance Indicators, Efficiency, Effectiveness, Case Study.

1. Introduction

Institutions face many challenges imposed by environmental changes, and this necessitates that they resort to adaptive strategies, rapid response, and effective and efficient management of change processes. As a study indicated (Khosrow-pour, 2002: 11) that institutions that react positively to change will survive and thrive, while the institutions that bury their heads in the sand and fervently defend their current status will suffer a lot, the real question is not when the transformation will happen, but rather how, and what are the paths of transformation. Among the

most important of these challenges is the institutions' reliance on traditional standards and measures in measuring their performance. Recent years have witnessed an increasing interest and a wide movement to measure and evaluate institutional performance by decision makers, companies and institutions all over the world in order to control its quality by harmonizing a set of performance standards indicators to come up with a comprehensive indicator. Institutional performance requires a set of measures to measure it, in addition to defining appropriate indicators and standards through which it is possible to raise and improve the level of general institutional performance. When it comes to defining performance criteria to measure the performance of institutions, this is mainly related to the capabilities of the institution and its capabilities to achieve its goals and provide high quality services.

2. The First Topic: The Scientific Methodology of Research

The Research Methodology consists of the Following Components

First: The Research Problem

The phenomenon of mismatch in diagnosing performance criteria raises concern among many institutions in various countries of the world. Since the lack of alignment in defining and diagnosing the ideal performance criteria affects when these indicators do not measure the level of the institution's performance in an ideal manner. Some of these indicators are quantitative and others are qualitative, as well as financial and non-financial indicators. This has made many institutions face multiple difficulties in measuring their performance according to comprehensive performance standards that enable them to measure their performance in an efficient manner and to determine the actual gap between planned and actual performance as many institutions, of all kinds, seek to identify and diagnose appropriate performance criteria to evaluate their performance on a continuous basis, given the basic role that performance evaluation plays in determining the efficiency and effectiveness of the institution to reach its goals.

Based on the above, the problem of the study can be determined by formulating a set of questions:-

1. What are the most important indicators related to performance standards?
2. Can we extract comprehensive indicators by unifying some indicators and criteria?

Second: The Importance of Research

The importance of the research stems from the importance of its subject and content, as the current research focuses on a problem and a phenomenon it is common globally and locally, which is the identification of comprehensive indicators for performance standards, and such a topic it has not received enough attention, research and interpretation. In addition to the importance of addressing the current research to a wide range of performance criteria and performance indicators, study and analyze those criteria. And how can the new comprehensive standards be reflected on the level of measuring the performance of institutions in an efficient and effective manner?

Third: Research Objectives

The current research seeks to achieve the following objectives:-

1. Learn about modern concepts of institutional performance and the philosophies that underpin them.
2. Diagnose and analyze a set of performance criteria.
3. Comparing traditional and contemporary standards and coming up with comprehensive standards for measuring institutional performance.
4. Familiarity with the entrances to measure institutional performance and how to choose appropriate performance measures in order to develop and improve institutional performance.

Fourth: The Research Method

The descriptive analytical method was adopted for the current research by addressing the literature and research and studies related to the current research and study and analysis of performance standards in an academic manner and the possibility of their application in service institutions. In view of the large number and diversity of performance indicators and standards, the current research will focus on summarizing and discussing those standards to come up with comprehensive standards that are consistent with the iraqi work environment.

Fifth: Limitations of the Search

1. Spatial Boundaries: Directorate Samawah municipality it is one of the service departments of the ministry of construction, housing and public municipalities.

2. Time Limits: Time limits stretched to prepare search both the theoretical and the field side from 1/9/2020 up to 1/3/2021.
3. Human Borders: The solid waste and environmental management division includes the director and the assistant director for technical affairs, the assistant director for services affairs, the assistant director for administrative affairs, the bridge balance unit, the machinery unit, the bag factory unit official, the warehouse division, the gardens and parks division official, and the officials of the municipal departments with a number of seven municipal departments.

Sixth: Sources and Methods of Data and Information Collection

The current research relied on collecting data related to the research topic on the following:-

1. The theoretical aspect: Reliance on arab and foreign sources represented by books, periodicals, conference proceedings, letters and theses, as well as articles, research and books provided by the international information network (internet) related to the research topic.

2. The practical aspect:

a- Official sources:- It includes records, official documents, and monthly positions of the samawah municipality directorate on the collection and raise of waste taken from the bridge scale and the heads of municipal departments.

b- Personal Interviews:- Personal interviews are one of the important and effective methods of data collection, because it helps in obtaining information directly, as it contributes to closely examining the primary data necessary to diagnose the research problem and its nature, and to achieve its objectives. The interviews conducted by the researcher were shown as follows:

1. Interview with a number of employees The specialists and those concerned with the issue of the process of raising and collecting solid waste are explained appendices (1,2,3,4,5,6) the interviews included officials in the solid waste management division, the director, the assistant director for technical affairs, the assistant director for services, the assistant director for administrative affairs, the bridge balance unit, the machinery unit, the bag factory unit official, the warehouse division, the gardens and parks division official, and the officials of the municipal departments, and the number of seven municipal sections.
2. Field experience and the practical experience of the researcher as she worked as an engineer in the municipality, which helped to diagnose the problem and analyze the reality of the

municipality's performance (where are we now) and (where do we want to reach) through a list of vital performance indicators that were analyzed to find out the gap in assessing the process of raising and collecting solid waste.

3. Conduct a workshop:- About effect the reasons for reducing the gap in the presence of employees with competence and relationship to the issue of raising and collecting solid waste included officials in the solid waste management division, the director, the assistant director for technical affairs, the assistant director for services affairs, the assistant director for administrative affairs, the bridge balance unit, the machinery unit, the bag factory unit, the warehouse division and the responsible for the parks and parks division, and the officials of the municipal departments and the number of seven municipal departments).

3. The Second Topic: Performance Concept

First: The Concept of Performance Concept of Performance

Indicates (Al-karkhi, 2015: 95) to performance that performing or carrying out a job or task what but idiomatically lost pointed out Andrewd to that performance he's an interaction with the employee's behavior, and that behavior is determined by the interaction of the employee's effort and capabilities in the institution (Bajaber, 1996: 50) and between (Aldulaimi, 1998: 84-83) that concept performance concept it is broad and not only a measure of financial and economic criteria, but also includes external and internal criteria that reflect the ability of the an institution to achieve its goals set by senior management towards all parties involved in the formation of an institution. Added (El-sayed, 2005: 232) institutional performance is "the final results of any activity or effort exerted by an institution. It is a practical behavior that leads to achieving the planned goals efficiently and effectively in the degree of achievement. "As explained (Almuhsen, 2006:3) institutional performance is "the outputs or goals that an institution seeks to achieve." Whatever researchers, writers and directors of institutions differ in finding an explicit definition of performance, now they agree that performance is an essential concept in the research, theoretical and administrative fields. A general and comprehensive concept that reflects the success and failure of an institution in achieving its goals, but they did not reach a final concept of performance in a specific and final form, due to the different fields within which the concept of performance falls, in addition to the difference in the activity, direction and work of an institution, the nature of senior management and its concept of performance. Researchers and writers seek it in their research and study and focus on the goals and results they reach because they reflect their personal views (almaghrebi et al, 2008: 155), on the other

hand, we find that the performance. On the other hand, we find that the performance of government agencies is defined as a joint union between the organizational framework of inputs, outputs and processes to achieve common goals through building and setting indicators and defining realistic and practical mechanisms for measurement (Project guide to measure the performance of governmental service agencies: 2004: 25).

Second: Characteristics of Performance Indicators Characteristics of Performance Indicators

We find that the characteristics of performance indicators as indicated by (Parmenter, 2015: 11-14) and after the process of analysis and discussions conducted by the scientist parmenter with more than 3000 participants in kpi workshops covering most of the private and government sector institutions was able to identify seven characteristics of kpis:-

1. Non-financial: The scientist indicates that performance indicators are financial and non-financial, but insists on being non-financial, for example, they are not expressed in dollars, yen, pounds, euros, etc.
2. Time-bound" measured recursively (7x7, daily or weekly).
3. Ceo focus:- Monitoring performance indicators by the executive bodies represented by the director and higher administrative bodies leads to keeping pace with the changes that occur and the speed of its treatment, in addition to the participation of employees working to achieve the goals
4. Simple: - The kpi should tell you the action to be taken i.e. it is simple and easy to deal with and the possibility of making changes to it to achieve the goals and the possibility of correcting it.
5. Team based: The performance indicators must have a team or group, and this is its connection with the executive director, working together and forming the base of the pyramid.
6. Significant effect: A kpi will affect one or more critical success factors and with more than one perspective in other words, when the ceo, management and employees focus on the kpi, an organization scores goals in many directions.
7. Limited dark side: The performance measurement should be tested to ensure that it creates the desired behavioral outcome of the kpi (for example, ensuring that teams are helping and aligning their behavior in a coherent manner in favor of achieving organizational goals) and if the opposite is true, when the standards are misunderstood, it leads to a behavior disorder (akawi, 2014, 5) an institution cannot measure the performance indicator correctly.

Third: Types of Indicators the Performance

Different the opinions of researchers and writers in determining the types of performance indicators are due to the difference in the intellectual trends and scientific backgrounds of each of them. We find others tend to be short by including some indicators with each other. Therefore, choosing an ideal model that includes all indicators has many difficulties, and as much as it is important to reach this model, which is closest and optimal to the possibility of measuring performance in the operations of our research. The type of work of an institution and the purpose for which it established these indicators and the table (1) explains the opinions of a group of researchers regarding this indicator:-

Table 1 - The Opinions of a Group of Researchers Regarding Performance Indicators

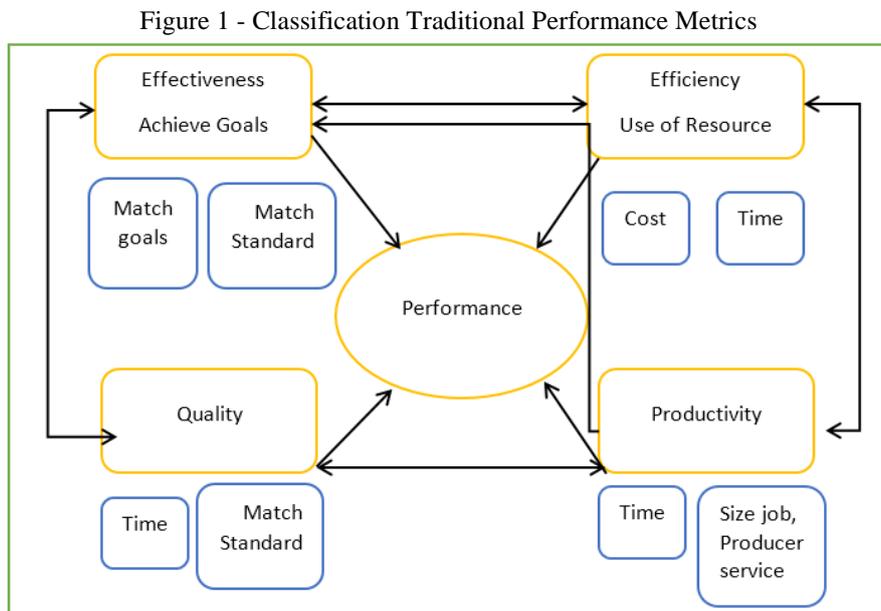
SN	Indicators researchers	efficiency	effectiveness	the quality	direct	indirect	quantitative	qualitative	Continue	productivity	Runtime	output	Results	applied	guide	operations	Financial	non-financial	Effects	input	Creativity, growth and learning
1	Miller et Bromily, 1990	.	.	.								.	.
2	Townsend & Gebhardt, 1998	.	.							.						.
3	Al Dulaimi 1998	.	.														.	.			.
4	World Health Organization, Division of Oversight Services, Tool No. 1, 2004	.	.														.	.			.
5	Kaplan and Norton, 2004	.	.	.								.	.				.	.
6	Hanafi,2005						.	.				.	.				.	.
7	Shukir, 2005			.				.		.							.	.			.
8	Abdul Malik, 2006							.	.	.							.	.			.
9	UNISICO, 2006				.	.	.	.	.			.	.				.	.	.	.
10	O'Sullivan. D, et, 2009				.	.	.	.	.			.	.				.	.	.	.
11	Darwaza, 2009	.	.	.					.	.		.	.				.	.
12	Haddad, 2009			.					.	.	.	.	.				.	.
13	Shikh Al-Daawi, 2010	.	.									.	.				.	.	.	.
14	Al-Qahtani, 2011	.	.									.	.	.	.	.		.	.	.
15th	Guide to Performance Measurement Indicators, Majmaah University, Kingdom of Saudi Arabia, 2012						.	.				.	.	
16	Shahzad et al, 2012	.	.									.	.				.	.			.
17	Peterson et al, 2012	.	.	.													.	.
18	Saeed,2013	.	.													.	.	.			.
19	Foundation project for quality and qualification for institutional and program accreditation2013	.	.	.								.	.			.					.
20	Sorour & Omar, 2013	.	.	.								.	.				.	.			.
21	Guide to Performance Indicators in the Jordanian Civil Service, 2014											.	.				.	.			.
22	Al-Akkawi, 2014				.	.	.	.				.	.				.	.	.	.
23	pramenter,2015	.	.				.	.				.	.				.	.	.	.
24	Behzadirad & Stenfors, 2015				.	.	.	.				.	.				.	.	.	.
25	Majid Al-Karkhi, 2015	.	.									.	.		.	.	.	.	.	.
26	Grossmann&RinderleMa,2015						.	.				.	.		.	.	.	.	.	.
27	Daniel McLean, 2015						.	.				.	.	.	.	.	.	.	.	.
28	Shemaily, 2017						.	.				.	.	.	.	.	.	.	.	.
29	Nasser, 2018						.	.				.	.	.	.	.	.	.	.	.
30	Al Maalawy, 2019						.	.				.	.	.	.	.	.	.	.	.
	Total(30)	14	15th	8	3	3	13	13	2	5	8	14	14	3	4	8	17	16	3	3	5
	percentage 100%	47%	50%	27%	10%	10%	43%	43%	7%	17%	27%	47%	47%	10%	13%	27%	57%	53%	10%	10%	17%

Source: Prepared by the researcher based on the mentioned sources

As the table indicates (1) to different types of indicators according to the viewpoint of some researchers to:

Pointed out (Townsend & Gebhardt, 1998: 205) the most important and most severe concepts associated with the concepts of efficiency and effectiveness are two important dimensions of performance, and here it can be noted that the concept of (efficiency) is the extent to which goals are achieved, and therefore it is measured by the relationship between the achieved results and the drawn goals, while what is meant by (effectiveness) the ability to lower levels of resource use without compromising the goals set, which is measured by the relationship between results and the resources used, and the scientist (Drucker) referred to efficiency as “doing things right”, and according to this definition Drucker focuses in his definition for efficiency on the side of activities and inputs (Roghalian, 2012:551) and Drucker defined effectiveness as doing the right things (the right things doing), and then effectiveness measures the ability of an institution to achieve the goals that were previously determined, and the efficiency index obtained a percentage of 47% according to the table (1), while the effectiveness index got 50%, according to the table. 1 through the above definitions, it was found that performance is the combination of efficiency and effectiveness, as efficiency is linked to management and effectiveness to leadership. Therefore, when we, as an organization, want to achieve high effectiveness, we must have specific strategic goals and a clear vision that we have planning, organization, time management, control and follow-up. And that the absence of one of the elements of performance through which it is not possible to achieve a clear performance of the organization. (Kalani, 2007:59). As for productivity, it is defined as the amount produced by one unit of production factors (the Arab institute for Kuwaiti planning, 2017: 3) and also how resources are used to reach the best results. It is a relationship between the inputs and outputs of the production process (Yassin and Jabr 2018:88) productivity can be measured either on the basis of the factors of production combined (the productivity of the total factors) or on the basis of the productivity of workers, which is the output per unit of the production of workers, and it is measured either by the number of working people or by the number of working hours (International Labor Conference, 2008: 1), and emphasized (Shawabkeh, 2008: 44) the concept of productivity related to performance, which means the morale of working individuals and absenteeism rates, the extent to which tasks and duties are completed accurately, mastery and speed, the ability to be creative and innovative, the degree of discipline and respect for the system and the method of dealing with employees, the level of cooperation with the work team and flexibility and the ability to complete decisions has got 17%. As for the quality the American federal quality institute defined it as: “performing the right work in a correct manner from the first sight, while relying on the beneficiary’s evaluation to know the extent to

which performance has improved (Al-qahatani, 2017:2), indicates (Biesterfield et al, 1995:6) the quality of service provided by an institution to the customer is represented by accuracy, responsiveness and when we want to achieve high efficiency, we must responsibility and speed. Adding the quality factor to the performance measures from the measures of continuous improvement of the performance of the institution through The use of statistical methods and human resources to improve the services and materials that are provided to the organization, and all the processes that take place in the organization, and the degree to which the needs of the customer are met at the present and future time, which got 27%. Performance is the combination of efficiency, effectiveness, productivity and quality, as efficiency is linked to management and maximizing outputs, and effectiveness is linked to leadership and works to reduce the use of resources. (Moroccan and Saleh, 2008: 11) Quality is linked product and service, and their compliance with the specification within a specified period of time. (Saleh et al, 2020:35) Therefore, when we, as an organization, want to achieve high effectiveness, we must have specific strategic goals and a clear vision, and when we want to achieve high efficiency, we must have planning, organization, time management, control and follow-up. And that the absence of one of the elements of performance through which it is not possible to achieve a clear performance of the organization. (Kalani, 2007:59), through the above concepts, the researcher found a link between the basic indicators of the performance process (efficiency, effectiveness, quality, productivity) and according to the figure (1):-



The source was prepared by the researcher, based on(Idris, Wael Mohamed Sobhi & Ghalibi, Taher Mohsen Mansour, 2009, Fundamentals of Performance and the Balanced Scorecard, Wael Publishing House, Jordan, Amman: 37).

4. Indicators by Level of Follow-Up Indicators According to the Level of Follow-Up

(UNISICO, 2006: 57) Defined it as indicators that are based on the principle of results-oriented management, so its formula for the chain of results is composed of the following agencies:-

1. Input Indicators: These indicators measure the financial inputs of the institution, for example, the institution's budget got 10%.
2. Output Indicators: These indicators measure the tangible and clear result of the goals and resources used by the institution, for example, the number of vehicles purchased, the number of employees who have been trained, and it has obtained a percentage of 47%.
3. Results Indicators: These indicators measure the medium-term goals that the institution is working to achieve, for example, the turnover ratio, the rate of leaving work, and it obtained a percentage of 47%.
4. Impact Indicators: These indicators measure long-term goals, for example, the percentage of increase in wages, bonuses, incentives, and overtime worked by 10%.

While adding ((UNISICO, 2006:56) the types of performance can be divided in another way, as follows:

1. Direct Indications Direct Indicators: They are associated with the goals that are characterized by the directly observed change and the results of the activities got 10%
2. Indirect Indicators Indirect Indicators: - Used when performance or goals are not directly observable, for example: improving the quality of life, or strengthening capabilities in educational administration. We find that these indicators are 10% as per the table (1), agreed (Undp, 2009:63) and (guide to performance indicators, 2014:18), and (unisico, 2006:56) divided performance indicators are into quantitative and qualitative indicators as follows:-
 1. Quantitative Indicators Quantitative Indicators: They are statistical measures that measure results from percentages and rates, and are represented by statistics, various numerical data, and numerical units.

2. Qualitative Indicators Qualitative Indicators: - (The World Health Organization, 2004) and (Performance measurement indicators guide, 2012) agreed with the researchers above on qualitative measures and defined them as measures of expected qualitative results that are related to social dimensions and are represented by changing direction, capacity building, and measuring customer satisfaction ... etc. It may also refer to the level of stakeholder participation, stakeholders' perceptions and decision-making capacity,... etc. And we find that these quantitative and qualitative indicators obtained a percentage of 47% for each, according to the table (2).

Found (Al-qahtani, 2012: 82) the performance indicators serve as a means to measure the extent to which goals and results are achieved, and a strong indicator for measuring the success or failure of organizations in performing their tasks and achieving their goals, and categorized them as follows:-

1. Applied indications practical indicators: These are indicators that deal with management-related processes.
2. Guiding indicators directional: - Shows whether management is improving and making progress or the opposite.
3. Operational or process indicators actionable indicators: Inducing effective change in the method of control, in addition to the extent of management's satisfaction with the effective change control method. These indicators got 10%, 13%, 27%.

And he swears (Gareeb, 2012: 123) performance indicators:

1. Financial performance indicators:-They are measures that depend on financial and accounting information and include return on investment, value added, and profitability, and are considered a translation of the operational measures that are used to achieve the strategic goals of the institution. It gives managers a picture of the awareness of the success factors in the organization, the development of employees' skills, and the efficiency of operational processes. Therefore, many institutions resort to adopting non-financial performance indicators.
2. Non-financial performance indicators:-They are quantitative and qualitative measures such as production management based on the units produced and product reputation, customer satisfaction. They are measures that meet the management need to improve performance and the quality of services and products provided, and they are considered a tool for strategic control of the institution. The financial and non-financial indicators combined work to match the strategic objectives of the organization with the sub-units. In the table (1)

there is a discrepancy among researchers regarding performance indicators, It has been found that the percentage of agreement of many researchers on certain different indicators may reach 50%. The researcher aims to collect these indicators that are similar to each other, as indicated in the table (1):-

Table 2 - Similar Indicators

NS	Researchers	Miller et Bromily, 1990	Townsend & Gebhardt, 1997	Al-Dulaimi, 1998	World Health Organization, 2004	Kaplan and Norton, 2004	Hanafi, 2005	Shukair, 2005	Abdul Malik, 2006	UNESCO, 2006	O'Sullivan. D, et, 2009	Darwaza, 2009	Haddad, 2009	Sheikh Al-Daawi, 2010	Al-Qahtani, 2011	Performance Indicators Guide for Majmaah University, 2012	Total Indicators	
	Indicators																	
1	quantitative indicator	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	13
2	qualitative indicator	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	15th
3	financial indicator			•		•	•	•	•	•	•	•	•	•	•	•	•	10
4	non-financial index		•	•		•	•	•	•	•	•	•	•	•	•	•	•	13
NS	Researchers	Shahzad et al, 2012	Peterson et al, 2012	happy, 2013	Foundation project for quality and qualification 2013	Sorour, Omar, 2013	Guide to Performance Indicators, 2014	Al-Akkawi, 2014	pramenter, 2015	Behzadrad & Stenfors, 2015	Majid Al-Karkhi, 2015	Grossmann & Rin derleMa, 2015	Daniel McLean, 2015	Shemali, 2017	Nasser, 2018	Al Maalawi, 2019	Total Indicators	
	Indicators																	
1	Quantitative Indicator	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	15th
2	Qualitative Indicator	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	14
3	Financial Indicator		•	•		•			•	•	•	•	•	•	•	•	•	10
4	Non-Financial Index		•			•		•	•	•	•	•	•	•	•	•	•	10
	Indications	quantitative indicator	qualitative indicator	financial indicator	non-financial index													
	Total (4)	28		29		20	23											
	percentage 100%		93%		97%	67%	77%											

Source : Source: Prepared by the researcher based on the mentioned sources

We note, after conducting the process of collecting similar indicators in Table (2) that the indicators were shortened in relation to their content as follows and according to the ratios:-

1. Quantitative indicator, including (efficiency, time, etc.) Operation, output, direct, input, financial, quality) He got a score of 93%.
2. A qualitative indicator that includes (effectiveness, productivity, safety, Indirect, follow-up, results, practical, directive, operations, non-financial, effects, creativity and growth, quality) He got a percentage 97%.

We see here the quality indicator and the time indicator. They work sometimes quantitatively and at other times they work qualitative indicators, including the quality indicator, where the quality indicator deals from the point of view of the consumer who looks at the quality of the design and includes the characteristics of quality and price, and here is the transaction start Marketing, from the point of view of the factory, which is concerned with the quality of performance and deals with conformity with specifications and cost, and here is the principle of production (Aishouni, 2005: 3).

1. Financial indicator and includes (efficiency, quantitative, quality, output, direct, input, runtime, impact) and it got 67%
2. A non-financial indicator that includes (effectiveness, quality, productivity, Indirect, follow-up, results, practical, directive, Processes, creativity and growth and learn) has got a percentage 77%.

Although there is a distinction between the two types of financial and non-financial indicators, the world (Lee & Chin, 2008: 108) consider it a historical extension and part of the key performance indicators (KPIs) because of the causative relationship between performance indicators and the results that are measured in operational performance, which ultimately leads to financial measures. It is not important, but performance is a set of operational processes that result in financial indicators that are used to evaluate performance by senior management in partnership with non-financial indicators. This is what the world has come to (Parmenter, 2015: 3-6) considering that performance indicators according to recent changes of organizations apply indicators incorrectly and incorrectly, and through the research of this scientist over the past twenty-five years, he came to the conclusion that there are four types of performance measures, these four measures are divided into two groups: Key Result Indicators (KRIs) and Performance Indicators (KPIs), Outcome Indicators (RIs), and Performance Indicators (PIs), and through the table (3) We find that many indicators can be combined and converted into main performance indicators.-

Table 3- Key Performance Indicators

NS	Indicators	Miller et Bromily, 1990	Townsend & Gebhardt, 1997	Al-Dulaimi, 1998	World Health Organization, 2004	Kaplan and Norton, 2004	Hanafi, 2005	Shukair, 2005	Abdul Malik, 2006	UNISICO, 2006	O'Sullivan. D, et, 2009	Darwaza, 2009	Haddad, 2009	Sheikh Al-Daawi, 2010	Al-Qahtani, 2011	Performance Indicators Guide for Majmaah University, 2012	Total Indicators
1	KPIs	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	15
2	KRIs					•						•					2
3	RI.			•	•	•	•		•		•	•	•		•		9
4	PIS			•	•	•	•	•	•		•	•	•		•		10
NS	Indicators	Shahzad et al, 2012	Peterson et al, 2012	happy, 2013	Foundation project for quality and qualification 2013	Sorour, Omar, 2013	Guide to Performance Indicators, 2014	Al-Akkawi, 2014	pramenter, 2015	Behzadrad & Stenfors, 2015	Majid Al-Karkhi, 2015	Grossmann&Rind erieMa, 2015	Daniel McLean, 2015	Shemaiti, 2017	Nasser, 2018	AlMaalawi, 2019	Total Indicators
1	KPIs	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	15
2	KRIs							•	•	•		•					5
3	RI.		•	•		•		•	•	•		•					8
4	PIS		•			•		•	•	•		•					7
	Indications	KPIs	KRIs	RI.	PIS												
	Total (4)	30	7	17	17												
	percentage 100%	100%	23%	57%	57%												

Its table (3) which shows the performance measures. It turns out that the percentage of indicators that were chosen by the researcher depends on a group justifications that's indicators the main are 100% higher kris, kris scored 23%, while the performance indicators and results, pis, ris got 57%, and the process of selecting it by the researcher in agreement with most researchers in addition to its selection for being standards that are consistent with the application of the current study in the institution in question. And these standards are considered comprehensive standards to measure performance and give a clear picture in the evaluation institutions, so this one was chosen indications which will be discussed in detail in the practical class because of their importance in the field of the current study. Therefore, the main performance indicators will be relied on in the practical side of this research, as follows:

1. Kpis Include (Efficiency, Effectiveness, Quality, Productivity, Indirect, Qualitative, Follow Up, Operating Time, Outputs, Applied, Directive, Operations, Non-Financial, Effects, Inputs, Creativity, Growth And Learning).
2. Kris Include (Results, Directive, Financial, Direct, Outputs, Quality).
3. Pis Include (Efficiency, Effectiveness, Productivity, Quality, Practical, Input, Creativity and Growth, Non-Financial, Qualitative, Uptime).
4. Ris Include (Follow-Up, Results, Financial, Direct, Quantitative, Quality, Directive, Outputs).

This is due to the fact that the main performance indicators got the largest percentage, because these indicators focus their attention on the aspect of organizational performance, through which it expresses the current and future success of an institution because they are not new indicators, but rather develop and occur according to the actual need to evaluate institutional performance. While the indicator got kris are at least to reflect the fact that these metrics are a summary of more than one team's input and that these indicators are theoretically useful in joint teamwork but unfortunately do not help management in solving problems because it is difficult to determine which teams were responsible for good or not good performance and (Behzadirad & Stenfors, 2015: 16) indicated that the process of integrating financial and non-financial performance indicators and transforming them into main performance indicators and main results indicators with their ramifications and according to the table 3 referring these indicators to their origin are sub-indicators of efficiency, productivity, effectiveness and a group of sub-indicators adopted by the institution according to its activity, and therefore we now have two groups for each type of scale: -

The First Group

1. Key Performance Indicators:-Its Code (KpIs), They are indicators that focus on the aspects of institutional performance and are considered the most important for the institution's future and current success. KpIs are rarely new to an organization. They tell management what to do to increase overall performance in its critical success factors. (Al-Khatib, 2018, 1).
2. Performance Indicators Performance Indictors and its Code (PIs: it is a process that precedes outputs and tells people what to do. They are non-financial indicators (otherwise they will be considered outcome indicators) these indicators indicate that they have real media content for what must be done correctly to achieve the goals set by the institution, and they help work teams to link themselves with the organization's strategy and influence the organization of activities. Indications pis are important though, it is concerned with measuring performance levels and correcting deviations (Parmenter, 2015, 6).

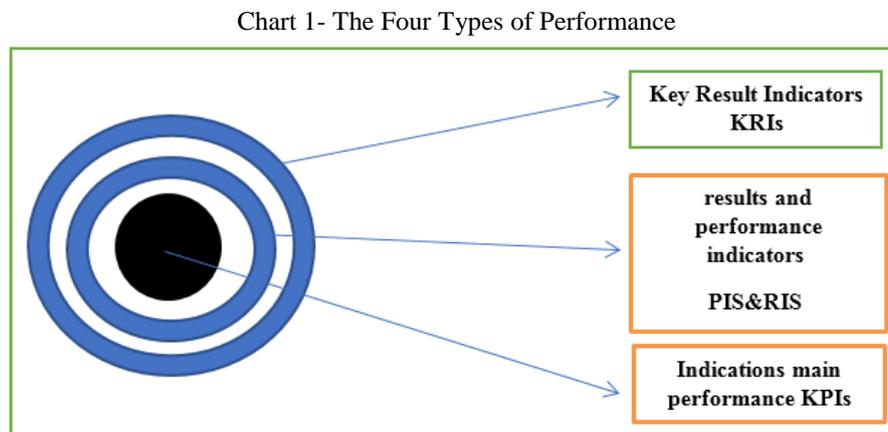
As for the Second Group, it Includes

Key Result Indicators Key Result Indicter:- Its Code (KRIs) They are financial and non-financial indicators that are specific to the board of directors and give a comprehensive summary of how the institution works, and they are measures that are often confused with the main performance indicators. (Parmenter, 2015, 6). They are indicators of little use to management as they are reported too frequently to change direction, and they do not tell you what you need to do for the purpose of improving results you need to do and cover a long period of evaluation compared to the KPIs where they are reviewed quarterly it is not daily or weekly compared to KPIs. Key Results Indicators (Kris) are considered a critical success factor for the organization, whether internally or externally, as superior performance must be achieved for the organization to achieve its strategic goals (Al-qahtani, 2017) for example, the level of customer satisfaction, the level of employee satisfaction, business profitability, employee profitability.

1. Results Indicators: Result Indicter - And Its Code (RIs) Points (Akkawi, 2014: 1) they are the indicators that tell us what has been achieved and are considered financial indicators it is limited to knowing how to organize business and move it towards the right direction by achieving the set goals without having an effective impact on future performance. Include the activity of more than one team. It is a good idea to review it as an overview of how teams work together. It gives management an indication of how teams are performing to achieve results. Results indicators look at activity over a broader time horizon. That is, it

measures not only quarterly and monthly results, but also weekly and daily activities and planned future events. (Parmenter, 2015: 6).

He points out (Akkawi, 2014, 1) to compare the performance indicators of their four types to the onion analogy, as the outer peel represents the main results indicators kris that are exposed to the external environment. KpIs according to the scheme (5) as follows:-



Accordingly, performance measures are main performance indicators, but a distinction must be made between the different types of performance measures because they have a clear impact on the performance of institutions and improve the level of performance through the adoption of indicators relevant to each aspect of the institution (Al-qahtani, 20178) the motives behind the use of performance indicators by government institutions lie in the following reasons (Al-Karkhi, 2013: 16):

1. The need for institutions in the government sector for continuous development.
2. Continuous monitoring of institutions by regulatory authorities.
3. Attention to performance metrics for organizations.
4. The requirements of the parliamentary councils imposed by the representatives of the people from the representatives.
5. Poor performance of some government institutions rationalizing government spending and increasing its effectiveness.

Measuring performance was not limited to the aforementioned indicators only to reflect the true picture of the success of an organization, its management or its divisions. In the error of corrective measures and high costs, instead of following the least expensive and easiest preventive measures, and to evaluate the performance of a concerned organization, we need a broader and more comprehensive vision and a balanced distribution of measures, with the final result being the outcome

of the overall performance. (Khreis, 2011: 46). In order to ensure the success of measuring the main performance indicators and their direct connection with the work of service institutions, many authorities have worked on a change in the apparent form of the indicators while retaining the practical and practical content. Vital performance indicators and its acronym (VPI) and named by this name because they are indicators that have the ability to perform the function for which they were set, in addition to their importance in the vitality and activity of the organization.

5. The Third Topic: Conclusions and Recommendations

1. The concept of performance and performance indicators is one of the topics that are characterized by intellectual and cognitive richness. Perhaps the reason for this difference is due to the difference in the fields and fields in which researchers studied the concept and performance indicators, as well as the cognitive, cultural and intellectual differences of researchers in this concept.
2. These indicators differ in the way they measure organizational performance, some of them focus on the roots, others focus on operations, while other types of indicators focus on results. On the other hand, these indicators can take a financial aspect, while the others focus on non-financial aspects.
3. Most of these indicators are not comprehensive, which calls for organizations to adapt these indicators while retaining the practical and practical content and the development of its own indicators to be in line with the directions of the organization and measure its performance successfully.
4. Relies the success of measuring key performance indicators and their direct relationship to work the organization and his ability to measure performance effectively and efficiently and to determine the actual gap between planned performance and actual performance. Therefore, organizations must conduct a periodic evaluation to determine the efficiency and effectiveness of performance indicators and make the necessary adjustments in case a defect is identified in an indicator or set of indicators.

Recommendations

1. Organizations must realize the importance and efficacy of performance indicators and their impact in measuring and determining the effectiveness, efficiency and productivity of the

organization. And pay attention to the role played by the variables and dimensions of performance indicators in creating results desirable organizational and reduce undesirable results, including poor performance. And understand circumstances that makes it easier to publish results useful.

2. Search case calls organizations to the need for attention by thought administrative and organizational, especially those related to the aspects of measuring performance, efficiency, effectiveness and productivity in order to achieve the desired results. If these indicators contribute to identifying defects and weaknesses in organizational performance, and thus the possibility of working to reduce gaps and get rid of defects and weaknesses in institutional performance.
3. Organizations should strive hard to define their own performance indicators. The organization can stand alone from the competing organizations in defining special indicators to measure its performance that will enable it to achieve a competitive advantage.

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