Enhancing Accountability of E-Government in Saudi Arabia Public Sector Organizations through Balanced Score-Card

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Abstract

The adoption of e-government technology is increasingly gaining new participants all over the world and Saudi Arabia is not an exception in the current trend but it is trying to be in its pivotal spot. The adoption of e-government is hoped to create more transparency for governing as well as accountability of public sector organizations. In the era of instant information access, public organizations are under tremendous pressure to be accountable, responsive and effective in providing services and achieving goals. The performance of public sector organizations is a key success factor for good governance. Balanced score-card as management accounting tool can help facilitating measuring performance and enhancing accountability of public organizations. Many advantages for the application of e-government exist albeit some challenges. E-Government is not an application of a new technology; it is also an electronic administration which touches on so many central relationships between Kingdom of Saudi Arabia and people. The overall purpose of this paper is to contribute to the understanding of how public organizations can be accountable in the e-government environment and explaining the governmentality of the Kingdom of Saudi Arabia in applying it using a methodological framework derived from Michel Foucault concept of governmentality.

Keywords: Accountability, E-Government, Saudi Arabia Public Sector Organizations, Balanced Score-Card.

I.   Introduction

The advancement in the area of information technology facilitates the application of e-government. The application of e-government model represents tremendous change within government and also affects the relationship between government and citizens. Many governments in the Middle East have started using e-government as a means to achieve high level of performance and improve their services while trying to be cost effective. Many of these governments are still in infant stage in the application. However, few countries such as Saudi Arabia and United Arab Emeritus made substantial progress. Kingdom of Saudi Arabia (KSA), the biggest country in the Middle East, is in the process of transition to improve e-government. KSA recognized the essential role of e-government and created "Yesser" program, designed to achieve continuous e-government growth and development within the country (Alshehri and Drew, 2010). E-government is a special type of electronic system with particular objectives and characteristics. It uses the internet and web-based technologies to provide government services to citizens, businesses, and other government agencies so as to bring about different benefits. The objective of e-government is not just to computerize government services, but it is to gradually transform the way the government operates. E-government refers to the use by government agencies of information technologies that have the ability to transform relations with citizen, businesses, and other government officials. The process is not a straight forward easy mission but it will take time and building institutional awareness and infrastructure capabilities to achieve success (Al-Mushayt et al., 2009). E-government has attracted huge debates of various backgrounds in the world in the recent years, and hence has been extensively approached by governments in many countries; many

of those governments have devoted attentions for its implementation. In order for e-government to be fruitful, it should be accompanied by organizational change. El-Sofany et al., (2012, p.16) state:

> The Internet has offered the opportunity to all public sector organizations, including Local Government Councils (LGC1), to modernize and achieve citizen-centered services through cohesive policies and programs that join-up service delivery across local government. Although many countries have now successfully implemented e-government, in most countries the focus of e-government has been to enable existing front office processes in their current state without significant improvements or efficiency gains.

E-government can change the traditional relationship between government and citizens by creating a new web government-and-citizen interface. E-government is often viewed and promoted as a good medium for supporting government accountability. Information can be delivered faster to citizens and it is expected to increase transparency of governments, allowing citizens to more closely monitor government performance. Another view of the application of e-government is that it can be seen as a way of control access to information for the purpose of monitoring citizen behavior to increase political control of authoritarian regimes (Wong and Welch, 2004).

Government accountability can makes it more responsive to the needs and demands of individual citizens. However promoting accountability needs organizational change in order to be effective. Performance management helps governments to provide timely information to citizens who are their stakeholders to assess their performance. The idea of "business as usual" is not acceptable in our new era. Aman et al., (2013) differentiate between internal accountability which concentrates on compliance with the rules, laws, and regulations of the government. It also dictates that the accountability follow a hierarchical structure with each public official accountable for his or her actions to the superior. External accountability on the other hand proposes the presence of external institutions and organizations as reviewers of the performance of public organizations.

 The overall purpose of this paper is to contribute to the understanding of how public organizations can be accountable in the e-government environment and explaining the governmentality of the Kingdom of Saudi Arabia in applying it using a methodological framework derived from Michel Foucault concept of governmentality. Foucault problematizes the way of governing and do not accept status quo or take the state development for granted fact. State agencies produce forms of knowledge that enable them to act upon the governed reality. Governance related to the transformation from institutions to processes (Mennicken and Miller 2012, p.9).

> Governmentality studies of accounting focus not only on the technical devices of calculation that allow actors to intervene and link up different domains. As we have suggested above, equally important are ideas, the rationalities and programmers of government …. the "audit explosion" is not only an avalanche of checking on checking. It is also the explosion of an idea, which has become embodied in a wide range of neoliberal programmers for accountability and control. Auditing is constitutive of a particular style of seeking to act on individuals and organizations, and it shapes public conceptions of the problems for which it is proposed as a solution.

The paper proceeds as follows. Section two is going to explain the role of accountability in enhancing e-government. Thirdly, Balanced Scorecard as a performance measurement tool is going to be highlighted in public sector organization. Fourthly, the methodological framework for this paper which is based on Michel Foucault work is going to be explained. The fifth section is concerned with the application of Saudi Arabia e-government program. Finally, concluding remarks of the paper.

II.   E-Government and Accountability:

E-Government developed as a way of offering government services to citizens through electronics mediums such as computers, mobiles or any other means. It became a trend in public administration that promotes a changing relation between government and citizens. The advancement in the area of information technology facilitates the application of e-government. The development in mobile technologies provided additional tools that facilitate the application of e-government. Transactions can be processed faster, easier, as well as greater transparency for government operations which promotes accountability. Accountability in the area of public administration can be seen as the requirement to provide information about their performance and responsibility in fulfilling their duties. Accountability can be classified by type such as legal, political, financial, and administrative accountability or to whom accountability is executed whether internally to public organization administration or externally to other stakeholders. Wong and Welch (2004) argued that the effect of e-government in enhancing accountability is not straightforward idea. They conducted empirical research for fourteen countries to explore whether e-government can lead to a more accountable government. Although the application of e-government can be seen as unity trend globally, the national and organizational differences together with the kind public bureaucracies between countries create differences. It is necessary in their opinion to have institutional and organization reform. In contrast, Kumar (2003, p.1) states:

> E-government enables greater participation of citizens in policy and decision making, which was nearly impossible in the past. Participation enables greater understanding between Government and people and also between people and people. It also helps in creating a sense of responsibility and the government becomes a true representative of the people's aspirations and will. This is greater transparency and accountability.

Aman et al., (2013, p.15) argued that the technology of e-government minimize the communication gap between government and people and allow for more interaction and enhance control over public administration as well as reduce corruption and allows for more transparency in offering service to public. In their opinion "e-government implementations to enhancing accountability is a new phenomenon". Accountability is a cornerstone for good governance. Although they highlighted the success elements of e-government such as leadership support, organizations size, internal audit, collaboration, and IT strategic planning, they did not focus on the mechanisms for accountability of e-government despite highlighting some dimensions of accountability such as transparency, responsibility, responsiveness and liability. Many challenges occur in the implementation of e-government including the establishment of the infrastructure of the e-government system others include "availability, computer literacy, trust, accessibility, authentication, usability, and the issue of accountability" (Basamh et al., 2014, p.296).

Barata et al., (2001) were trying to provide a means of improving government financial accountability by strengthening accounting records systems. Financial records should be viewed as a strategic resource in order to enhance accountability of governments. They focused on African countries and developed case study on Namibia by analyzing accounting records and financial accountability. They were trying to establish good practice for managing financial records and provide tools to assess the effectiveness of record keeping systems. They state (2001, p.1):

> Governments are investing heavily in introducing new financial management systems as a means of improving accountability and managerial efficiency. Often this involves computerizing and integrating financial management functions from budgeting through to audit. However many efforts to strengthen financial controls fail. Administrators, donors, and other stakeholders need to know why this is the case and how they can improve the success rates of the projects.

United Nation (2004) report concerning public sector transparency and accountability in six Arab countries reveals weak accountability in the region. Transparency and accountability are necessary to achieve sustainable development. The report highlighted the "governance gap" and requested more participation from the private sector and civil society to improve the quality of decision-making and a more rational use of public resources. Arab region has not benefited as other regions from globalization because it needs to accelerate reforms necessary to create an enabling environment. It became more important for public sector to gather information from the public and be able to distribute information to them. A better information management and engagement of civil society can be a major driving force to enhance accountability. Civil society must have role over public sector performance. The report mentioned (p.18):

> One analysis of the state of weak governance in the Region highlights the lack of or flawed governing institutions. Without institutions of adequate checks and balances, States can become highly centralized through a single political party or a cult of personality. In such situations, effective accountability, directed to the people, is nearly absent. The next section is going to propose balanced scorecard as management accounting performance measurement tool that can track performance of public sector organizations which can facilitate their accountability and making them more transparent to public.

The next highlights the use of balanced scorecard as a performance management tool and it's applicability in public sector organizations.

III.   Balanced Scorecard as a Performance Measurement Tool

The Balanced Scorecard has been publicized in the last decade of the 20th century and since then it is used by corporations all over the world. Companies and business organizations have used the system to improve financial results, align employees with strategy, and enhance collaboration among various areas in organization. The Balanced Scorecard (BSC, hereafter) was introduced by Robert Kaplan, a Management Accounting professor at Harvard University, and David Norton, a consultant from the Boston area in order to measure performance focusing on financial and non-financial measures. They recognize a need for organizations to have a balance of several performance indicators to meet strategic goals. The financial measures must be balanced with the drivers of future financial performance in

harmony so companies and business units can be successful. The BSC is implemented by taking into consideration four perspectives: financial, customer, internal business processes, and learning and growth. The fundamental of the BSC is that all four perspectives must be balanced together. This management accounting tool provides framework to measure and manage performance. Kaplan (2010) argued that, measurement is a cornerstone for management in order to improve. He claimed that the idea of nonfinancial measures is not new but in 1950s, a General Electric (GE) corporate staff group conducted a project to develop performance measures for GE's decentralized business units and the group recommended that divisional performance be measured by one financial (profitability) and seven nonfinancial measures. However during the same time of GE project, Herb Simon and his fellow mates at Graduate School of Industrial Administration, Carnegie Institute of Technology explored the role for financial and nonfinancial information and may be introduced the term "scorecard" into the performance management discussion for the first time. The BSC is not static model but it can be articulated and be dynamic according to strategy. It can align stakeholder's interest with organization strategy to create value. It should be noted that before selecting metrics, companies should describe what they are attempting to achieve with their strategies, and, further, that the four BSC perspectives provides a guideline structure for companies to translate their strategic objectives. Although BSC was developed to private sector companies, it can be deployed to nonprofit and public sector enterprises. The performance of public organizations cannot be measured by financial indicators as their success has to be measured by their effectiveness in providing benefits to citizens. He states (p.23, emphasis added):

> NPSEs generally place an objective related to their social impact and mission, such as reducing poverty, pollution, diseases, or school dropout rates, or improving health, biodiversity, education, and economic opportunities. **A nonprofit or public sector agency's mission represents the accountability between it and society**, as well as the rationale for its existence and ongoing support. The measured improvement in an NPSE's social impact objective may take years to become noticeable, which is why the measures in the other perspectives provide the short- to intermediate-term targets and feedback necessary for year-to year control and accountability.

Lawson-Body and Miller (2006) highlighted the need for performance measurements to evaluate government efforts. The BSC dimensions can be used to improve e-government service delivery performance. Governments use information technology to deliver services to their citizens at a lower cost. Their research focuses on government websites that deliver electronic services to veterans. The website of the North Dakota Government Rural Outreach (GRO) Initiative has been selected as the sample U.S. government website. The results show that three of the four website-supported Balanced Scorecard dimensions which are learning and innovation, internal process, and veteran value proposition have a positive impact on e-government service delivery performance. The National Performance Management Advisory Commission in United States (2010) argued that performance measuring is not an objective per se but managing performance toward improved results is the ultimate goal. Performance management principles and practices is not only a responsibility of public officials but it is also an ethical obligation. Governments should be accountable to citizens. Performance management helps governments to provide timely information to citizens who are their stakeholders to assess their performance. The idea of "business as usual" is not acceptable in our new era. The report provide example about Metropolitan Government of Nashville and Davidson County (Nashville) who realize that its initial investments in performance

measurement did not achieve the results it expected. The cause is not linking strategic objectives to performance measures. They conclude that performance management is vital and important than performance measurement. The report (p.4, emphasis added) states:

> Early governments in the United States were plagued by spoils and corruption. Then, as a reform, a bureaucratic, merit-based system was instituted, focusing on processes to eliminate financial improprieties and nepotism and promote fair access to government contracts. **Performance management, while continuing to assure appropriate controls through effective processes, has expanded the meaning of accountability and protecting the public interest to encompass achieving results that benefit the public**. While bureaucratic processes focus on preventing bad things from happening, performance management adds a focus on assuring that government actually produces positive results. Performance management is becoming the new standard for public-sector management

In a different context (China), Ying (2010) explains the e-government BSC model which aims at providing a designed method for e-government service providers to implement their plans for strategic development in the short term and long term. The map of those four perspectives helps e-government service providers to translate goals into strategies based on BSC model. The national e-government reached more than 200 million citizens are now actively online and the number of IP addresses reaches 135 million. China's e-government Readiness improved in 2008 compared to 2003 according to United Nations e-government survey. China has problems in performance measurements in their e-government model and weak management system of e-government performance evaluation and the application of BSC e-government model can help in better governance but more research is needed. He states (p.5):

> Targeting on government websites is the main way to evaluate E-government performance and boosts the government websites construction, information openness, and service increase. But it focuses on outputs such as the number of volumes on the websites, the number of services, and the interaction with the public, instead of outcomes such as the utilization rate and customer satisfaction. Moreover, it emphasizes the result not process, which discourages the participation from public managers and gives incentives to them to address results only. The resulting problems are the unilateralism of evaluation and over-investment in government websites construction without careful consideration and design.

Modern governments are facing serious dilemmas concerning improving outputs, managing costs, accountability issues by linking budgets to performance. In the light of those challenges, Melese et al., (2004) developed integrated public management model called the "Super-Unified Customer and Cost Evaluation Strategic System" (or SUCCESS). This model for government offers a rich conceptual framework and mechanisms to measure and improve public services. This Model combines key principles of Activity Based Costing (ABC), the Balanced Scorecard (BSC), and Total Quality Management (TQM) with the spirit of the Planning, Programming and Budgeting System (PPBS). They refer to US. Presidents Management Agenda which stress the right of American people to be informed about how government programs are performing and compare performance and cost across programs. It is in this environment that greater "emphasis on measurement has government executives

struggling to adapt business management frameworks to the public sector"(p.115). Hoque and Adams (2008) provide an example of BSC implementation model in Australia government units. The Australian governments introduced a performance management reporting framework, known as Managing (or working) for Outcomes for public sector entities. This framework provides government units with the tools necessary to monitor, evaluate and improve their performance in the delivery of outputs to the public. The result of their survey indicated that Australian government units have implemented BSC performance measures to a moderate extent. The most common BSC performance measures adopted were measures for output, cost efficiency and quality and activities and processes, and the least common were measures for employee learning and growth and input measures. This is consistent with the focus of the Managing for Outcomes framework. BSC performance measures are perceived by managers of Australian government units as a tool to enhance program efficiency and program effectiveness.

E-Government was developed in Bulgaria by cooperation with all stakeholders who are citizens, businesses, academic institutions, government and non-government organizations. The aim is to save time and efforts to stakeholders, facilitate administrative barriers, and accelerating economic and social development. The Coordination Center for Information Communication and Management Technologies in cooperation with Information Services Plc. selected the BSC as a performance measurement tool because it is considered an appropriate model that translates the strategy into operational terms. It also provides the appropriate interface for different types of users. The selection of performance indicators in BSC model for the e-government strategy management was a real challenge. However, "BSC-based MIS can make the e-Government implementation process transparent and can provide detailed information for efficient participation of citizens and businesses in the e-Government by publishing the key indicators on the web" (Gueorguiev et al., 2005, p.30). Whittaker (2003) argued that BSC can be applied to government sectors including by modifying the four perspectives of the original BSC. Firstly, stakeholder perspective in which government units must determine whom it serves and how their requirements can best be met including the need to provide quality goods and services, effective delivery, and overall stakeholder satisfaction. Secondly, financial perspective relates to managing the budget to obtain the required results at minimal cost or with the greatest efficiency. Thirdly, internal process perspective includes service delivery and interacting with community. Finally, learning and growth perspective which provides the basics to enable the success of the other perspectives. Operating as mission-based organizations, government agencies rely heavily on the skills, dedication, and alignment of their staff to achieve their goals.

IV.   Foucault Concept of Governmentality

The methodological framework for this paper is based on Michel Foucault work (1926-1984) who was a French philosopher and his ideas have made a major contribution to accounting studies. Whilst Foucault does not write directly about the history of accounting, his ideas can be applied to it. He is a post-modern philosopher who questioned the taken for granted assumptions about a certain phenomenon. Poster (1984, p.73) states, "Foucault offers a new way of thinking about history, writing history and deploying history in current political struggles ... Foucault is an anti-historical historians, one who in writing history, threatens every canon of the craft". One of Foucault's major contributions is his emphasis on the ways in which knowledge and power are closely linked. He considers not only how knowledge enables the exercising of power but also how power itself tends to generate systems, which produce knowledge. Foucauldian accounting historians focus on knowledge as a product of

power relations. They focus on the exercise of power through knowledge. Instead of viewing and analysing power in the form of class domination, they inspired by Foucault look at power everywhere. Power is not separated from knowledge and it is not negative but rather productive and constitutive. Accounting systems are viewed as systems of surveillance that create certain visibilities, which help in disciplining individuals (Hoskin and Macve, 1986).

Accounting is used as a system of surveillance rather than an aid, which help managers in decision-making and control. Accounting as a disciplinary power creates particular visibilities that render people subject to measurement and control. They focus on the importance of multiple contingencies that help in shaping the emergence of certain practices. Parker (1999, p.28) states:

> New accounting historians have tended more often to focus on the "discourse" surrounding and involving accounting rather than what they perceive to be its technicist and calculative dimensions which have been the focus of traditional accounting historians. The former group has conducted a crusade to expose hidden agendas, reveal the politicisation of related institutions and practices, and to criticise accounting's mask of neutrality and independence.

There is a variety of studies in accounting that have been conducted using Foucault's research approach. For example, accounting is considered as part of other social practices aimed at constructing a governable person (Miller and O'Leary, 1987), accounting emergence is related to its professionalization and the role played by the government during the first world war which had a great impact on the development of cost accounting to meet war time requirements (Loft, 1988). An analysis on the interrelation between accounting and the state was made by Miller (1990) in which accounting was viewed as a technology of government which helped to construct the state in late seventeenth century France. El-Motairy (2000) was concerned with exploring the conditions of possibility for the emergence and functioning of the auditing profession in Saudi Arabia during the period of (1970s-1990s). He deployed the Foucauldian perspective and explored the multiple discourses and its contribution to the emergence process. He relates the emergence of the auditing profession to the economic changes following the oil boom, the influence of national practitioners and accounting professors, the social changes that occurred during the period of study and the role-played by the Saudi government controlling the profession. He states (p.6):

> The Foucauldian perspective is concerned with understanding the emergence and functioning of particular phenomena. It can be concluded that Foucault was concerned with how disciplinary knowledge functioned and how power was exercised. He emphasised the ways in which knowledge and power are closely linked and considered, not only how knowledge enables the exercising of power, but also how power itself tends to generate systems which produce knowledge.

Foucault (2007) proposed the concept of governmentality for the first time in his lectures at the College de France in 1978 and 1979. Governmentality represents the "rationalisation of governmental practice in the exercise of political sovereignty" (2004, p. 4). Foucault deploys the concept of governmentality as a "guideline" for a "genealogy of the modern state" (2007, p.354). Foucault problematizes the way of governing and do not accept status quo or take the state development for granted fact. State agencies produce forms of knowledge that enable them to act upon the governed reality. Governance related to the transformation from institutions to processes. Lemke (2007, p.48-49) state:

The constitution of the modern state was closely connected with the rise of the human sciences and the production of knowledge about the population and individuals. It depended on information concerning the physical condition of the national territory, diplomatic and secret knowledge about the strengths and weaknesses of foreign states, and other forms of knowledge that made objects visible and rendered them into a calculable and programmable form. State actors and agencies used statistical accounts, medical expertise, scientific reports, architectural plans, bureaucratic rules and guidelines, surveys, graphs, and so on to represent events and entities as information and data for political action. These "inscription devices" (Latour, 1986) made it possible to define problems, specify areas of intervention, calculate resources, and determine political goals.

Mennicken and Miller (2012), argued that accounting practices plays a very important role in organizing economic and social life. It can benefit private or public sectors through calculations of costs and benefits, estimates of financial returns, assessments of performance and risk. Accounting is seen as derived by political programmers to intervene in economic and social life. Accounting technologies goes far beyond abstract economics theory. Foucault concept of governmentality can be helpful in revealing the political identity of technologies of calculations. For example, Miller and O'Leary (1987) explain how standard costing and budgeting in 1930s as an accounting technologies enhance the discovering of the inefficiencies of individuals and helps in the construction of the governable person. By making the invisible, visible we can intervene in social and economic life. Mennicken and Miller (2012, pp.7-8) state:

A focus on accounting technologies thus helps us get to grips with what we might call the inner workings of governmentality … Accounting makes the incomparable comparable, by distilling substantively different kinds or classes of things into a single financial figure (the Return on Investment of a Division, the Net Present Value of an investment opportunity, the financial ratios of a company). Accounting figures can also turn qualities (e.g. the quality of health- care or the decency of imprisonment) into quantities, through devices such as patient satisfaction questionnaires, rankings (of schools, universities, care homes, and so on), balanced scorecards, and much else besides. These, in turn, can then be subjected to a variety of further calculations and comparisons through audits and other forms of more or less public assessment.

Governmentality as an analytical concept is aimed at investigating the practices of governing in the early modern states during the sixteenth century. The focus is not on institutions by itself but on practices and rationalities. It is about systematic thinking and knowledge that allow a certain mode of governing. The aim is the welfare of the population and improving their conditions in different areas of life. Calculations allow exercise this form of power which has its target population for their benefits in different areas. Those areas can range from for example wealth, health, and efficiency (Sending and Neumann, 2006). Sovereignty and governmentality are totally different while the former is concentrated about imposing laws, the latter focused on tactics of government or using "laws themselves as tactics" (Foucault 1991, p.95). Most of governmentality studies conducted in Western countries (see for example Miller and Rose (1990), while Zakaria and Eckersley (2014), were concerned about explaining the role of budget speech in a different territory which is Malaysia. The budget is used by government as a way for governing both the economy and social life.

Budget represents technology of intervention and the mechanism that translates thought into reality. Budget speech allows government to manage and influence behavior and activities while assigning responsibilities. It is in the environment of Malaysia that economic and social needs of multi-racial groups achieved. The idea of social unity privileged. Danaher et al., (2000) argued that Foucault refuses the idea of social contract as a way of explaining changing mode of governing. Instead he pointed to the rationality of government where power can be exercised more efficiently for the well-being and prosperity of the state. The change in the way of governing produced two types of knowledge. One relates to external political security and policy while the other relates to internal security, stability and prosperity and economics. They state (p.90):

> This combination of forces and technologies was, according to Foucault, extremely productive. If the state's population came to be understood, first and foremost, as a resource, then the proper role of the state was population management. This required the production of knowledge's that would allow the state to scientifically analyze that population, which was followed by the introduction of policies that both regulated behavior (for the good of individual, which meant, at the same time, for the good of the state), and kept the population happy and health-and therefore productive.

This study focused on Saudi Arabia as a case study. Saudi Arabia is the prominent and major player in the Gulf Area. Information and communication technologies market is expected to grow steadily due to the increasing demand for public institutions and other sectors. Gulf States tend to prefer strong sovereign and territorial control of their own information (IISS, 2013). This study is descriptive and adopting an archival research method by analyzing information from Saudi e-government portal and the reports uploaded in it with an aim to explain the mentality of Saudi Arabia government in the application of e-government.

V.   Saudi Arabia and E-Government

The system of governance in the Kingdom of Saudi Arabia is monarchical. Saudi Arabia is characterized by a governing system where the King has total authority. He has the right to appoint and dismiss the Council of Ministers. The members of the Council of Ministers are responsible for implementation of state policy. The King also creates the Consultative Council and selects its members. He alone has the power to dissolve the Council or reform it by issuing a Royal Order. The King has vast authority over all affairs of the country. According to Almasoud (2008) Saudi Arabia has no written constitution until 1992. He states (pp.55-56):

> The King of Saudi Arabia has the final decision in all executive matters. During the unification period, the King exercised power without a formal legal. With the passage of time, however, the King's authority has been codified in various laws. Although various written and customary laws have regulated the constitutional affairs of Saudi Arabia since its establishment, it did not have a written document of basic law.

Alberti and Sayed (2007) argued that state administration reform has been at the center stage of public discourse in the Arab region recently. Institutional reform and improving governance is essential with the aim of modernizing public administration. The problem is moving from framework that emphasis centralization to an establishment of institutional mechanisms that strength the engagement of civil society in public affairs. It is a changing nature of governance in Saudi Arabia which may be best understood in terms of shifting social and political boundaries. Fredricks and Alsheha (2007, p. 4) state:

In most of developing countries, the problem of accountability arises from the absence of monitoring agencies. It is not completely different in Saudi Arabia. As you walk into any government agency you will notice the lack professional work. In addition, the courtesy issue is spreading all over the place. That is why king Abdullah bin Abdul-Aziz ordered the establishment of Control and Investigation Board to resolve these and other problems.

In the area of education Elyas and Picard (2013), pointed to the discourse of reform after 9/11 in Saudi Arabia which led to a new paradigm in educational policy. They state (p.36):

The push for reform is evidenced by the recent (2009) opening of the first co-educational university, King Abdullah Science Co-ed University which opened its doors amid social and political debates. Changes to university curriculum to include more globally recognized subjects (as reported in Elyas, 2011) and an increased push to educate Saudi nationals abroad represent further exemplars of neoliberal reform in higher education. However, perhaps the most significant exemplar of neoliberalism in action is the "Tatweer" project for the development of general education in Saudi Arabia.

Al Soma (2015) states that the government of Saudi Arabia recognized the need to start implementing technologies and management approaches for the delivery of better e-government services for all population. It is necessary to make government services better, but, there were no unifying standards, core infrastructure, overarching policy guidelines and central solutions for helping agencies with inadequate resources or technology. Regulatory frameworks, cross-government governance mechanisms, awareness and training programs were not available. The access to services for all members of society is barriers to inclusive and effective public service delivery. For example, services such as renewing work permits— a necessity for over 4 million men and women each year often took several visits to the same office because of a fragmented or inconsistent requirements, ranging from types of identification acceptable for women, families and types of employers, plus inefficient business processes with non-integrated, inter-agency service delivery processes—created frustration, extra costs and again, alienation. Saudi Arabia confronted these needs to radically deploy solutions. Accordingly, a supreme Royal Decree included a directive to the Ministry of Communications and Information Technology to formulate a plan for providing government services and transactions electronically. He states (p.1):

This specific service--Work Permits—is delivered by the Saudi Ministry of Labor and is requested once a year for at least 4 million individuals. The manual issuance of these permit requests is estimated to take a least an hour for each individual to complete, with Yesser's GSB, eID and online transaction it is reduced to 10 minutes. This increases the Kingdom's productivity by ~3.3M hours per year or a savings of 1B SAR annually. Beyond Yesser's enabling services a whole host of modern and critical business practices were developed. For the first time there was an agency responsible for developing a unifying vision for the Kingdom's electronic service development. Yesser also coordinated and communicated fundamental components of what e-government requires by establishing standards, establishing supportive funding mechanisms for project uniformity and capabilities.

Fredricks and Alsheha (2007) argued that a top priority of governments in the region is simplifying administrative procedures and simplifying government operations. They state (p.5) "the political atmosphere in the Middle East has opened up in the last decade, with the emergence of a new generation of leaders more inclined towards reform and modernization, particularly in the field of transparency and accountability". It is a changing nature of governance in Saudi Arabia which may be best understood in terms of shifting social and political boundaries. Kraidy (2006, p.4) states:

> Reactions to the introduction of television to Saudi Arabia reflect the diverse spectrum and balance of power within Saudi power circles. The royal family of Saud, whose religious legitimacy rests on the backing of the Shaikh family of clerics, has pushed an aggressive program of modernization since the 1950s, especially at the economic level … Saudi rulers, however, were cognizant of the importance of media technology for their own longevity in power and for the Kingdom's modernizing drive in general.

The area of information technology and its application in e-government has gained prominence in the last few years all over the world. The web-based internet applications support the improving of delivering government services to citizens. Saudi Arabia has significantly started its e-government program from nearly a decade. Initial efforts of the Saudi Arabian E-Government Program, "Yesser" concentrated more on major cities such as Medina, Riyadh, and Mecca and it is the Arabic word for "simplify". The vision is that by the end of 2010, everyone in the kingdom will be able to enjoy – from anywhere and at any time – world class government services offered in a seamless, user friendly and secure way by utilizing a variety of electronic means.

Albabalawi (2014) argued that in 2005, the government of Saudi Arabia decided to start a new scholarship program called King Abdullah Scholarship Program (KASP) to help its citizens to gain the necessary knowledge for better future. As a result, more than 150,000 students were sent to study abroad all over the world, and about 50% of them are now studying in the USA. The government decided to continue the program for five years more and because it is difficult to deal with the large number of students through conventional ways, the Ministry of Higher Education (MOHE), decided to build new electronic system under the name of "Safeer" which help to facilitate interaction between Ministry of Higher Education and students.

The Government of Saudi Arabia concentrated on the e-government concept and the transformation process that leads to implementation of such a concept. It strongly believes in the high benefits of such concept to the national economy. It is "using a lot of its revenues to develop and educate the most important asset in any nation; its citizens, and that is through serious dedication to education and training" (Albalawi, 2014, p.2). Accordingly, the Supreme Royal Decree number 7/B/33181dated 10/7/1424 (7/9/2003) pointed to the Ministry of Communications and Information Technology to formulate a plan for offering government services and transactions electronically. Transformation to an Information Society cannot be achieved without comprehensive collaboration and concerted efforts to realize the specified objectives. Therefore, the Ministry of Communications and Information Technology (MCIT) established the E-Government program "Yesser" in 2005 in conjunction with the Ministry of Finance and the Communication and Information Technology Commission (CITC). In its first five years of operation, Yesser progressed in implementing strong shared services that ensure secure government information flows and the delivery of secure online services, and building organizational infrastructure to help government agencies successfully develop and implement transformation plans (Badger et al., 2011).

Based on the achievements of the First Action Plan, Yesser developed the Second Action Plan (2012 – 2016) in collaboration with government agencies, universities, private sector, and representatives of the general public, a consulting firm and international consultants. Communication with stakeholders started with Minister of Communications & IT, members of Yesser steering committee. In the Second Action Plan development advisory committee, members of which include IT chief executive officers in some government agencies, universities and representatives of the private sector. Stakeholders and the consultant team reviewed existing e-government status and developed a strategic perspective for the future of e-government in Saudi Arabia.

Communication was also made with representatives of government agencies through a workshop and discussion groups, in addition to the results of e-government customer satisfaction survey. Moreover, feedback from the private sector was received at a workshop attended by 50 representatives of consulting companies and IT project developers. Consideration has be given in this phase to engage Yesser staff in developing of the Second Action Plan. In addition to the above, this phase included 58 meetings and nearly 20 workshops and seminars through which most prominent information and ideas were compiled. Taken into consideration were feedbacks from various government agencies on the Second Action Plan draft that was sent to them for review. According to Saudi National E-government portal the objectives of the program is (Saudi, 2015a):

- Raising the public sector's productivity and efficiency.
- Providing better and more easy-to-use services for individual and business customers.
- Increasing return on investment (ROI).

The Second Action Plan comprises a national vision, a set of values and four strategic themes

- Build sustainable e-government workforce.
- Improve the experience of the public in their interaction with the system.
- Develop a culture of collaboration and innovation.
- Improve government efficiency.

Success of e-government depends mainly on changing the culture of the community and government agencies' staff rather than introducing of sophisticated technology solutions. Hence initiatives of human resources, communication, and change management in addition to institutional framework comprise the most important part of the plan and an essential element for successful implementation of the plan. Implementation of initiatives in the work streams of e-services, shared national applications, infrastructure and e-participation will result in reaping of e-government benefits by citizens, expatriates and the private sector. It will "brings government services close to the people irrespective of location" Basamh et al., (2014, p.298). In this case facilitate of relation between governor and the governable can be achieved at a distance. E-government cannot be implemented in isolation, but rather it is an outcome of joint collective efforts to meet a common national objective. It requires integration among government agencies in order to deliver better services to customers and to enhance efficiency of the government sector. Hence implementation of the Action Plan is a collective responsibility of all government agencies including "Yesser". Each agency is expected to develop its vision and e-transformation plan. It should include its programs and projects within its operational plans that are developed in agreement with Ministry of Economy & Planning. Yesser's Office of Strategy Management tracks government agencies' initiatives and to what extent they have met each of the objectives. Yesser provides consulting services and support to the shared national infrastructure. Implementation of this Plan takes into consideration that it should be concerted and integrated to other national

strategies (e.g. Development Plan, National Communications & IT plan, and other relevant national plans). Fredricks and Alsheha (2007) listed the benefits from the application of e-government in Saudi Arabia. They include improving government services to people, economic benefits as service is available online 24 hours, facilitating international trading and flow of information. According to Council of Ministries resolution number 40 dated 27/3/2006 "Government information and data are considered a national treasure that should be nourished by all government entities" (Saudi, 2015b). Despite huge benefits, the issue of accountability and monitoring agency is a critical issue. They state (p.4):

> Without a doubt, the use of the e-government technology is going to open up the way for an enormous amount of information flowing in to the public. The information may include government policies, archival and historical information, and some useful statistics. This, in turn, will contribute more and more to government transparency.

Kaplan and Norton (2005) pointed that Organizations often fail at strategy execution. The implementation failure rates at between 60 and 90 percent. A Bain Consulting study of large companies in eight industrialized countries found that seven out of eight companies failed to achieve profitable growth. Interestingly, 90% of companies in the Bain study had strategic plans with targets exceeding these growth targets; and only few companies could achieve their targets. They we have studied companies that achieved performance breakthroughs by placing the Balanced Scorecard as the centerpiece of a new strategy management system. The successful companies align their key management processes for effective strategy execution. Many of these companies have now sustained their focus on strategy execution by establishing a new corporate-level unit, an Office of Strategy Management (OSM). The emergence of this new office made us aware of a gap in most organizations' management structures and it is a process custodian. All organizations have offices that manage finances, human resources, information technology, marketing, strategic planning, and quality. But few have an office or department with prime responsibility for managing strategy. They state (p.5):

> The OSM is the natural organizational owner for the Balanced Scorecard. This entails several responsibilities. At the annual strategy meeting, the OSM facilitates the process of translating the updated strategy into the scorecard map and objectives. Even without any change in strategic objectives, the OSM leads a discussion about whether the executive team wants to change any BSC measures. Once the executive team has approved the objectives and measures for the subsequent year, the OSM coaches the executive team in selecting targets and identifying the strategic initiatives required to achieve targeted performance on the BSC measures.

In order to track progress of the second action plan and to accelerate progress of e-government in Saudi Arabia, an Office of Strategy Management (OSM) has been established within Yesser. This office realized the importance of coordination between government agencies and the importance of exchange of expertise.

Figure (1): Elements of Yesser Success (source: Saudi, 2015a)

The roles of OSM include the following:

- Maintain oversight of progress based on reports by project managers and aggregate the results into dashboard report.
- Develop indicators for tracking progress against strategic objectives.
- Maintain relationships with sectorial strategies, and track their alignment with the national strategic objectives.
- Assess the alignment of e-government strategies prepared by agencies with the National Vision and Second Action Plan.
- Develop risk mitigation approaches and maintain the risk register.
- Prepare the Yesser report to the steering Committee each quarter on progress against milestones, Strategic Objectives, and risk management.

On the other hand, OSM will build capacity to undertake these roles across all the initiatives in the Second Action Plan, covering both Yesser projects and e-government projects undertaken by agencies. A meeting with officials from government agencies in charge portals was held in Riyadh on 25th of February 2015. The purpose of the meeting was to discuss improvement and enhancement of portals in preparation for the UN measurement of e-government. The meeting was chaired by Eng. Ali bin Saleh Al-Soma, Director General of Yesser in the presence of Richard Kirby, the UN e-Government expert. Dr. Majid Diraihim, manager of research and innovation in Yesser and manager of Saudi Arabia preparations for UN 2016 measurement of e-government manage the discussions. According to Dr. Diraihim the purpose of the meeting was to develop explicit mechanisms to enhance government agencies' portal in order to improve services to customers and ensure better ranking of Saudi Arabia in the UN measurement of e-government in 2016. The purpose of UN measurement of e-government is to assist its application. In the meeting the UN expert Mr. Richard Kirby highlighted how e-government could sustain development. In 2014, Saudi Arabia achieved remarkable progress by being placed in the 36th position up from 41st and 58th positions in 2012 and 2010 respectively in the measurement of e-government applications.
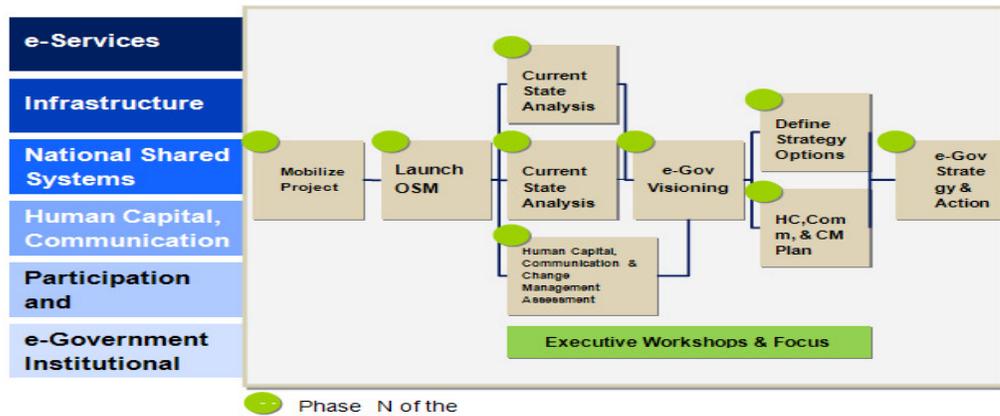
Figure (2): The Second Action Plan Development Approach (source: Saudi, 2015a)

Communication was also made with representatives of government agencies through a workshop and discussion groups, in addition to the results of e-government customer satisfaction survey. Moreover, feedback from the private sector was received at a workshop attended by 50 representatives of consulting companies and IT project developers. Consideration has be given in this phase to engage "Yesser" staff in developing of the Second Action Plan. In addition to the above, this phase included 58 meetings and nearly 20 workshops and seminars through which most prominent information and ideas were compiled. Taken into consideration were feedbacks from various government agencies on the Second Action Plan draft that was sent to them for review. Success of e-government depends mainly on changing the culture of the community and government agencies' staff rather than introducing of sophisticated technology solutions. Badger et al., (2011, p.130) state:

> Saudi citizens experience customer service and online services in their personal lives and their interactions with private-sector organizations. They have a right to expect similar levels and channels of service from the government, and it has now become key for every public-sector employee to deliver service excellence to their public. More importantly, e-government becomes a vehicle for developing the nation's future.

Hence initiatives of human resources, communication, and change management in addition to institutional framework comprise the most important part of the plan and an essential element for its implementation. Implementation of initiatives in the work streams of e-services, shared national applications, infrastructure and e-participation will result in benefits by citizens, expatriates and the private sector. E-government cannot be implemented in isolation, but rather it is an outcome of joint collective efforts to meet a common national objective. It requires integration among government agencies in order to deliver better services to customers and to enhance efficiency of the government sector. Hence implementation of the Action Plan is a collective responsibility of all government agencies including "Yesser". Yesser's Office of Strategy Management tracks government agencies' initiatives and to what extent they have met each of the objectives (Saudi, 2015 a).

According to office of Office of Strategy Management (OSM) critical factors for success of second action plan:

There are three elements crucial to the successful implementation of the action plan:

1. The implementation of improved human capital and communications practices.

2. The leadership of e-government by government agencies.

3.   The regular measurement of progress.

Figure (3): Values that Support all Projects of the E-Government (source: Saudi, 2015)

The development in e-government in Saudi Arabia is a technology of calculation that allows government to know population and helps in exercising state power with an aim of modernizing the state. The application of "Yesser" coincides the movement from authoritarian, centralized state to modernization of Saudi government to better facilities life of citizens and residents along changing services offered by public sector organizations. According to Saudi (2012, p.5):

> The Kingdom of Saudi Arabia launched the e-government program in 2005 to start the modernization and transformation of government administration and enhance service delivery to public and commercial stakeholders. The e-government program "Yesser" has developed a National e-government Strategy and (first) Action Plan covering the period 2006 to 2010. Leadership of the strategy and action plan was assigned to Yesser.

The launching of Office of Strategy Management marks the movement of public sector organization to be accountable in implementing the e-government program. Population's life become simpler and access to information became easier. This system shift the relation between government and citizens. The system is "much about changing people, culture, and public administration as they are about technology" (Badger et al., 2011, p.130). Instead of every government transaction should be done by intermediary who should be Saudi national, any authorized individual with internet access can complete his transaction thus he/she can have more control on their life and at the same time government have tremendous information about population that can be directed to the benefit of national economy. Al Soma (2015, p.1) states:

> Philosophy of the Yesser, e-government program is it that plays the role of enabling the implementation of e-government. It reduces, as much as possible, centralization in e-government implementation while ensuring the minimum level of coordination between government departments. The Kingdom has a clear vision and focus for the implementation of e-Government, in that the beneficiaries are citizens, residents, businesses and governmental agencies all with one goal: to provide faster and more effective governmental services to the public at large

VI.   Conclusion

This article tried to understand the application of e-government in Saudi Arabia and how to augment accountability through balanced scorecard. It belongs to sociologically oriented accounting research. The government of kingdom of Saudi Arabia attaches great importance

to transformation to e-government, due to enormous benefits of e-government to national economy. E-government is not just an application of information technology to government services it is about business transformation and involves government reforms with promoting the idea of efficiency and tracking performance in public sector organizations. The notion of accountability and performance measures begin to be addressed which is a transformation that can enhance e-government with commitments and continuous monitoring strategies. The establishment of new Office of Strategy Management (OSM) can contribute in enhancing the accountability of e-government in Saudi Arabia.

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