PERFORMANCE MEASUREMENT SYSTEMS IN LOCAL AUTHORITIES: A SYSTEMATIC LITERATURE REVIEW

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ABSTRACT

This study provides a comprehensive analysis of performance measurement systems in local authorities through a systematic review of international literature. Addressing two specific research questions, it employs a rigorous methodology, analyzing articles sourced from the Scopus and Web of Science databases. Data were processed using MySRL and Bibliometrix software, enabling both descriptive and thematic analyses. The findings highlight emerging priorities in public sector performance evaluation, particularly: (1) gender diversity, (2) sustainability, (3) digitalization, and (4) the context of developing countries. This review provides theoretical and practical insights, by systematically synthesizing existing studies and identifying research gaps and offering actionable insights for public managers aiming to enhance organizational evaluation systems and drive improvements in local authorities.

Keywords *- Public Administration; Local Authorities; Performance Measurement; Systematic Literature Review*

INTRODUCTION

Public administration is undergoing a profound transformation toward organizational models increasingly influenced by managerial principles traditionally associated with the private sector (Karlsson, 2019). This topic has regained significant attention from both academics and practitioners (Mauro et al., 2016). Consequently, performance measurement systems (PMS) have become central to managerial and organizational practices. For instance, in developed countries, local authorities are required to update their strategic plans and performance reports as part of their electoral cycle (Martin & Spano, 2019). These systems aim to enhance decision-making for managers and policymakers—who are inherently linked to public entities—while improving the efficiency of public services (Speklé & Verbeeten, 2014). Furthermore, PMS contribute to prevent financial distress, including default (Gori & Fissi, 2014), and ultimately facilitate the creation of public value by defining strategic objectives (Kroll & Moynihan, 2015). Performance, therefore, can be described as both the outcome and the process through which an economic entity

achieves its objectives by addressing the needs it was designed to fulfill. Performance measurement, in turn, refers to the process of identifying and quantifying results through key performance indicators (Behn, 2014).

From a managerial perspective, performance-based public sector management drives managers to optimize organizational performance by focusing on goal attainment (Moynihan & Pandey, 2005). This shift in managerial practices has been accompanied by increasing complexity in public administration, partly due to a highly uncertain external environment (Arnaboldi et al., 2015; Lin & Lee, 2014). Performance evaluation is conducted by interpreting data on resource utilization, activities, outputs, and achieved impacts in relation to the objectives assigned to the administration. The implementation of PMS should facilitate more informed decision-making by leveraging performance data. However, managers must be equipped to utilize this information effectively. In this regard, Kroll (2015) identified key factors influencing the use of performance data, including the maturity of the measurement system, stakeholder involvement, leadership support, institutional capacity, an innovation-driven culture, and the clarity of objectives. Among public entities, local authorities face particularly severe economic and financial constraints, a situation exacerbated by the global financial crisis of 2008 and subsequent economic downturns (Kitsos, 2018).

PMS in public administration should provide a comprehensive representation of both expected and actual performance, highlighting any discrepancies. These systems must ensure that performance data are immediately accessible and clearly interpretable for internal stakeholders and external partners. Furthermore, PMS should promote the integration and simplification of strategic planning and performance reporting while clarifying the responsibilities of various actors concerning performance objectives, their achievement, and compliance with transparency requirements. Public administrations that develop precise and quantifiable performance data can enhance policymaking and service delivery, thereby improving accountability and communication with citizens and other stakeholders (Sole & Schiuma, 2010; Putu et al., 2007). Given this evolving managerial landscape, scholarly research has increasingly focused on developing theoretical frameworks and empirical studies on PMS in the public sector (Navarro-Galera et al., 2017; Melese et al., 2014; Rodríguez Bolívar et al., 2021).

Nevertheless, the extensive body of literature on PMS remains fragmented due to diverse methodological approaches and multiple perspectives on performance measurement processes. This study seeks to examine PMS in local authorities through a systematic literature review (SLR) of international research. To our knowledge, few SLRs on PMS in the public sector exist, and those that do primarily focus on governance issues (Biancone et al., 2022), equity in public service delivery (Cepiku & Mastrodascio, 2021), and PMS drivers (Benaine, 2020; Kroll, 2015). However, they often overlook the specific challenges faced by local authorities, a critical area of interest in literature. Local authorities experience greater structural vulnerabilities in their economic and financial conditions, a situation that has deteriorated globally since the 2008 crisis (Kitsos, 2018).

This study offers significant implications for various stakeholders. For scholars, it provides a structured synthesis of existing research, identifying key gaps and directions for

future studies. For policymakers, it delivers a comprehensive understanding of international PA practices, aiding in the development of more effective policies. For public managers, it offers a practical framework for refining or implementing PMS within their organizations.

The remainder of this paper is structured as follows: The next section provides an overview of PMS in the public sector and outlines the research questions. The subsequent section details the methodological approach. This is followed by a presentation of the findings from empirical analysis. Finally, the study concludes with a discussion of key insights and future research directions.

LITERATURE REVIEW

Local authorities are the governmental institutions closest to citizens, and their public mandate requires them to address the needs of their primary stakeholders. These authorities are now more than ever called to enhance their planning, control, accountability, and transparency measures to avert and mitigate financial concerns (Ippolito, 2023). In terms of performance measurement, local authorities exhibit similarities to private enterprises (Anselmi, 2000). However, they have been particularly affected by economic and financial difficulties, exacerbated by the 2008 financial crisis and its aftermath. Literature has increasingly focused on the internal organization and economic-financial performance of the public sector and local authorities. Several studies highlight the financial instability of local authorities, emphasizing factors such as low population density and declining per capita income as key determinants of performance.

Cepiku et al. (2017) explore the challenges and motivations underlying the use of performance information, revealing significant practical and policy implications. Their findings indicate a lack of intentional motivation behind the dissemination and utilization of such information. Similarly, Brusca et al. (2015) examine the impact of socioeconomic, political, and financial factors on the financial conditions of local authorities in Italy and Spain. Jones and Mussari (2014) identify parallels in the implementation of performance measurement systems (PMS) in Italy and the United States, emphasizing political resistance to delegate managerial responsibilities due to a lack of managerial preparedness. This resistance complicates the definition and implementation of PMS. Rodríguez Bolívar et al. (2021) conduct a comparative analysis of the United Kingdom and Spain, identifying institutional factors affecting financial sustainability. Their findings suggest that administrative traditions differ across countries and that distinct risk factors influence financial stability.

Several studies have sought to develop frameworks for assessing local authorities' performance. In this regard, Carmeli (2002) proposes a framework for evaluating financial performance in Israeli local authorities based on financial report analysis. The construction and empirical validation of this model underscore the necessity of policies that enhance performance measurement in public entities, thereby improving managerial efficiency. Melese et al. (2014) introduce an integrated model combining Enterprise Resource Planning (ERP), Activity-Based Costing (ABC), and the Balanced Scorecard

(BSC) to bridge the performance measurement gap between the public and private sectors. This model provides managers with a comprehensive framework for evaluating public service performance. Turley et al. (2015) develop a framework comprising 14 indicators to assess financial performance, such as liquidity, autonomy, operational efficiency, collection effectiveness, and solvency. Their study of Ireland underscores the need for a PMS framework that extends beyond financial statements to improve stakeholders' understanding of financial data and performance trends.

The assessment of economic and financial performance in public institutions requires tailored tools, embedded within a broader framework that positions financial management as instrumental to achieving the primary objective of the public sector—social welfare. Gori and Fissi (2014) focus on the financial sustainability of public administrations, particularly in relation to service outsourcing and budgetary accountability. They argue that incorporating a tool within the consolidated balance sheet is crucial for clarifying institutional activities and performance to stakeholders, especially as outsourcing has diminished the relevance of traditional financial statements. Their findings indicate a limited diffusion of balance sheets among the analyzed institutions.

Iannone (2021) highlights the interconnection between value creation, efficiency, and effectiveness in the public sector, proposing three performance measurement models that integrate economic and social perspectives. Literature emphasizes the need for robust tools that provide stakeholders with a transparent and accurate depiction of institutional performance, contributing both empirically and theoretically. Mauro (2019) specifically notes Italy's lag in implementing New Public Management (NPM) reforms, offering an in-depth analysis of budget-based reform adoption. Likewise, Cepiku et al. (2017) investigate the factors influencing performance measurement in the public sector, reinforcing the earlier conclusion that the dissemination and use of performance data lack intentional motivation.

Barbato and Turri (2017) propose a theoretical framework for public sector performance measurement, demonstrating that the effectiveness of PMS depends on the nature of the activities being evaluated. A significant focus in the literature has been placed on performance measurement within public procurement, a critical issue in Italy. In this context, Patrucco et al. (2019) examine the necessity of management control systems and performance measurement methodologies, analyzing the PMS architecture in local authorities with a focus on cost, quality, time, compliance, innovation, and sustainability. Their findings indicate that traditional key performance indicators (KPIs) fail to comprehensively capture local authorities' performance.

The financial sustainability of public administration has been a long-standing topic of scholarly interest. While extensive literature has contributed numerous theoretical and empirical insights, a systematic review remains necessary to consolidate the current state of research and outline future directions.

METHODOLOGY AND RESEARCH QUESTIONS

To address the research questions detailed below, we conducted a systematic literature review (SLR). The SLR methodology facilitates the identification, selection, and evaluation of contributions through a transparent and replicable protocol, enabling the analysis and synthesis of the existing literature, also highlighting future research directions (Denyer & Tranfield, 2009; Tranfield et al., 2003). The implementation of the SLR adheres to the PRISMA methodology (Page et al., 2021), one of the most widely adopted protocols for conducting systematic reviews. PRISMA assists in identifying a minimal set of evidence-based documents from bibliographic records to be included in SLR studies and meta-analyses (Zahari & Kaliannan, 2023; Sienkiewicz-Małyjurek & Szymczak, 2023). Figure 1 outlines the steps followed in conducting the SLR.

Figure 1: Steps of SLR
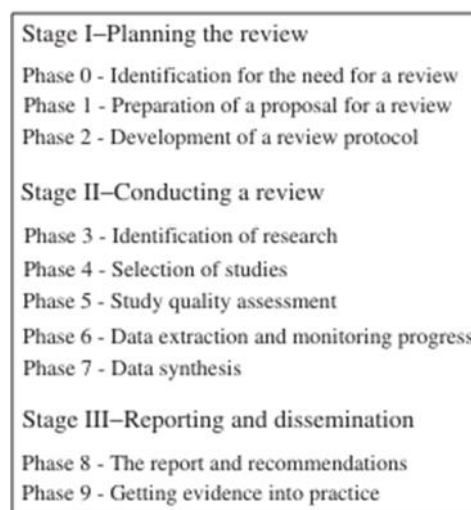
Source: Tranfield et al. (2003)

Furthermore, following Donthu et al. (2021), we conducted a bibliometric analysis, a method that enables the identification of influential works, key authors, emerging research trends, and thematic developments. The application of bibliometric techniques for document analysis is supported by Kraus et al. (2022) and Öztürk et al. (2024). To ensure an objective analysis of the selected articles, we employed Biblioshiny (Aria & Cuccurullo, 2017). Given that the dataset included documents from both Scopus and Web of Science (WoS), it was necessary to merge the datasets for using Biblioshiny (Caputo & Kargina, 2022).

The findings are primarily presented through graphical and network-based visualizations, consistently with other scholars (e.g., Baker et al., 2023). This approach enhances accessibility while effectively illustrating the interconnections and intellectual structure of the reviewed literature (Yan & Ding, 2012).
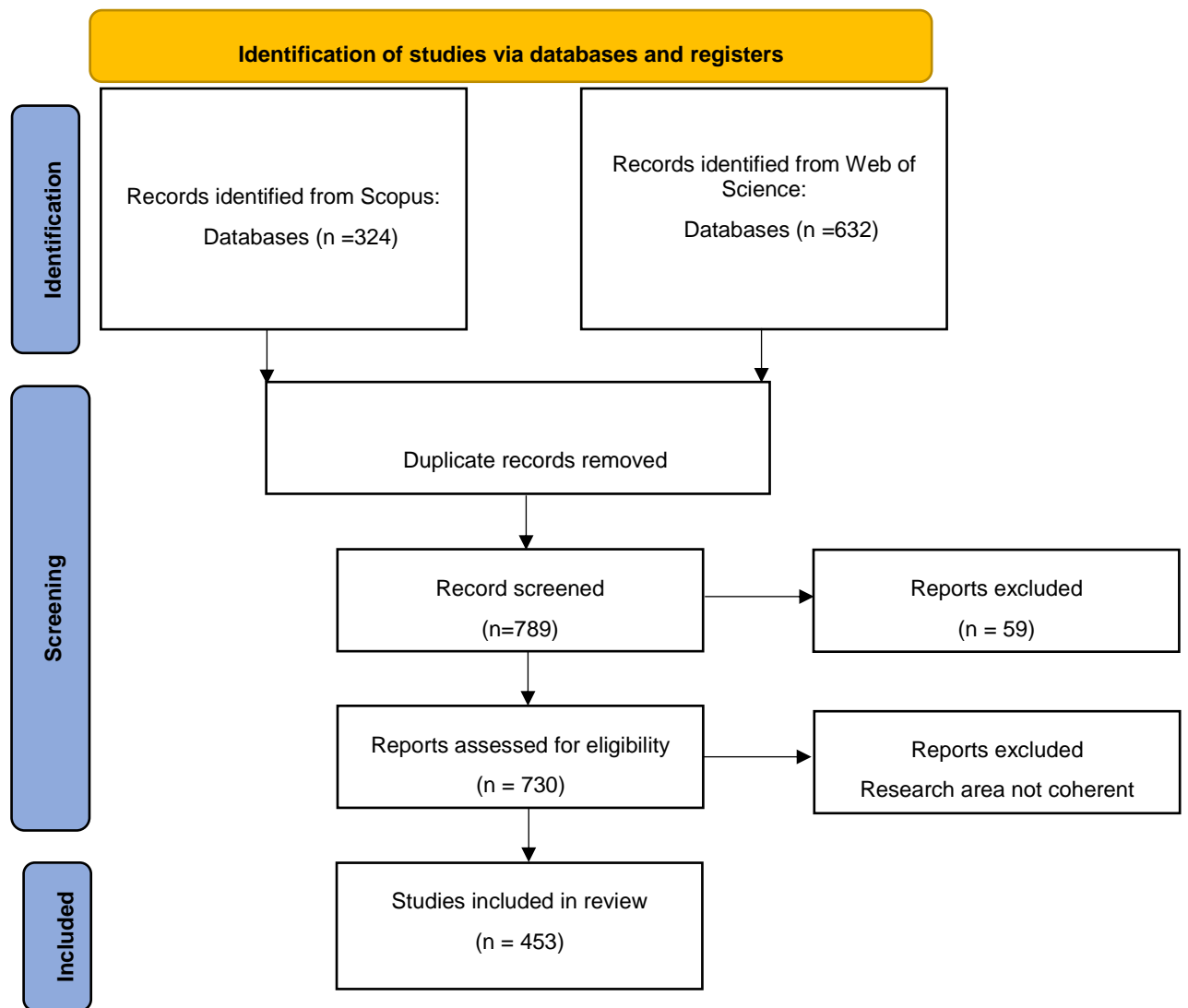
Planning the review

This research aims to provide a comprehensive overview of the performance measurement systems (PMS) used in local authorities, guided by research questions formulated using the CIMO approach developed by Denyer et al. (2008). The CIMO framework consists of four key domains essential for constructing a well-defined research question: (1) Context (C): Addresses the questions "Where?" and "In which context?", defining the research scope; (2) Intervention (I): Answers "What?" and "What is the main topic?", identifying the research subject; (3) Mechanism (M): Explores "How?" and "Through what means?", determining the mechanisms by which the research subject influences the relevant field; (4) Outcomes (O): Responds to "To what end?" and "What information is sought?", clarifying research objectives and expected findings.

In this study, the research questions are formulated as follows:

RQ1: What is (M) the current knowledge (O) on PMS (I) in local authorities (C)?

RQ2: What are (M) the main topics and future research directions (O) on PMS (I) in local authorities (C)?

The methodology employed in this study, outlined in Table 1, adheres to the PRISMA 2020 guidelines (PRISMA, 2020).

Table 1: PRISMA flow diagram 2020

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                    ┌──────────────────────────────────────────────────┐
                    │  Identification of studies via databases and     │
                    │  registers                                       │
                    └──────────────────────────────────────────────────┘

  ┌────────────┐    ┌────────────────────┐      ┌────────────────────┐
  │            │    │ Records identified │      │ Records identified │
  │            │    │ from Scopus:       │      │ from Web of        │
  │ Identifi-  │    │                    │      │ Science:           │
  │ cation     │    │ Databases (n =324) │      │ Databases (n =632) │
  └────────────┘    └────────────────────┘      └────────────────────┘

                    ┌──────────────────────────────────────────────────┐
                    │         Duplicate records removed                │
                    └──────────────────────────────────────────────────┘

  ┌────────────┐    ┌────────────────────┐      ┌────────────────────┐
  │            │    │ Record screened    │─────▶│ Reports excluded   │
  │            │    │ (n=789)            │      │ (n = 59)           │
  │            │    └────────────────────┘      └────────────────────┘
  │ Screening  │
  │            │    ┌────────────────────┐      ┌────────────────────┐
  │            │    │ Reports assessed   │─────▶│ Reports excluded   │
  │            │    │ for eligibility    │      │ Research area not  │
  │            │    │ (n = 730)          │      │ coherent           │
  └────────────┘    └────────────────────┘      └────────────────────┘

  ┌────────────┐    ┌────────────────────┐
  │ Included   │    │ Studies included   │
  │            │    │ in review          │
  │            │    │ (n = 453)          │
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Source: PRISMA (2020)

Conducting the review

For the search strategy, two electronic databases—Scopus and Web of Science (WoS)—were selected to identify relevant and significant studies addressing the research questions and contributing to the systematic literature review (SLR). These databases are widely recognized for their extensive collections of academic documents and robust filtering capabilities, making them ideal for document retrieval. Additionally, they encompass a substantial portion of the literature and serve as primary, credible metadata providers, which are essential for bibliometric analyses. The use of these databases for document retrieval has been extensively discussed by Pranckutė (2021).

In this context, Marques et al. (2021) identified six key advantages of a database-driven research strategy: (i) inclusion of open-access titles; (ii) extensive coverage of scientific and technological journals; (iii) author identification tools; (iv) automatic h-index generation; (v) greater inclusion of European content in Scopus compared to WoS; and (vi) multilingual integration beyond English. This approach is considered the most relevant in the literature (Crocetti, 2016) and is widely adopted by researchers cited in this study (e.g., Haug and Mergel, 2023; Gomes and Azevedo, 2024).

The Scopus and WoS databases were queried using specific keywords derived from previous studies (Král, 2022; Oppi et al., 2021). The search query included: ("performance measurement system" OR "PMS" OR "performance" OR "financial performance" OR "performance meas*" OR "performance management" OR "performance eval*" OR "economic performance" OR "economic evaluation") AND ("public management" OR "public administration") AND ("local authorities" OR "local government" OR "local entities").

The logical operator "OR" was employed to capture synonymous terms, such as "performance measurement system," "PMS," and related concepts. Conversely, "AND" was used to link "performance measurement system (and related terms)" with "public administration (and related terms)," ensuring that both concepts were equally weighted in the research questions. The symbol "*" in "performance meas" was included to account for variations of the term. Furthermore, "performance" and "public management" related to "local authorities," "local government," or "local entities" using "AND" to focus the search on small-scale public organizations operating at lower hierarchical levels.

The search strategy focused on four subject areas: Economics, Econometrics, and Finance; Business, Management, and Accounting; Decision Science; and Social Science. This selection was made to ensure comparability of results within similar thematic domains. No time restrictions were applied to provide a comprehensive overview of the literature, in line with previous studies (Bellucci et al., 2022; Vale et al., 2022). However, inclusion was limited to specific document types and languages: only English-language articles were considered.

The initial search yielded 324 results from Scopus and 632 from WoS (Table 1), resulting in a total of 956 papers, including 167 duplicates. During the screening phase, documents without accessible full texts and those deemed irrelevant based on titles, keywords, and abstracts were excluded. The remaining articles were then subjected to a full-text review. In the eligibility phase, articles misaligned with the research questions were removed, resulting in a final sample of 453 studies.

To eliminate duplicates, MySLR software (Ammirato et al., 2022) was employed, allowing the import of bibliometric data from WoS and Scopus. This software facilitated an efficient screening process, ensuring the inclusion of relevant studies while systematically excluding duplicates and unrelated papers.

RESULTS

Bibliometric Analysis

Descriptive analysis

This section presents the key descriptive statistics of the sample, focusing on annual scientific production, relevant keywords, and the most influential resources and authors. The results were processed using Bibliometrix (Aria and Cuccurullo, 2017), in alignment with previous studies (e.g., Biancone et al., 2022; ALShanti et al., 2024).

Figure 2 shows the annual scientific production within the sample. The data highlight that, until 2006, scholarly interest in this topic remained relatively low, with annual publications consistently below ten. From 2006 onward, scientific output has exhibited a steady increase. While no distinct peak in publication volume is observed, interest has remained relatively stable over the analyzed period. The increasing scholarly focus on this subject can be attributed to rapid transformations in modernization, decision-making strategies, and decentralization efforts aimed at enhancing the efficiency of public service delivery (Patapas et al., 2014). These shifts have also driven significant developments in theoretical frameworks.

A manual analysis of the sampled articles reveals that, post-2006, New Public Management (NPM) has emerged as the predominant theme. The literature extensively explores the rise and evolution of NPM, emphasizing its role in improving the efficiency and quality of public services (Çetin, 2015). Concurrently, studies have investigated how NPM has reshaped public service performance monitoring, transitioning from a centralized model to a decentralized system managed directly by individual organizations (Eckersley, 2014). Additionally, research has examined the accounting and reporting reforms introduced within the NPM paradigm, all designed to enhance efficiency (Lampe et al., 2015).

Furthermore, in response to the limitations of decentralization proposed by NPM, scholarly discourse has increasingly shifted toward collaborative governance models centered on transparency and citizen engagement (Ansell and Gash, 2008). The expansion of scientific output aligns with the development of these theoretical approaches, reflecting a transition from an exclusive focus on efficiency to broader metrics encompassing transparency, citizen accountability, and community participation in decision-making processes (Frey and Osborne, 2017). Accordingly, the growing academic interest in performance measurement in local authorities and related theoretical perspectives mirrors the ongoing transformations within public organizations (Krogh and Triantafillou, 2024).

Fig. 2: Annual scientific production
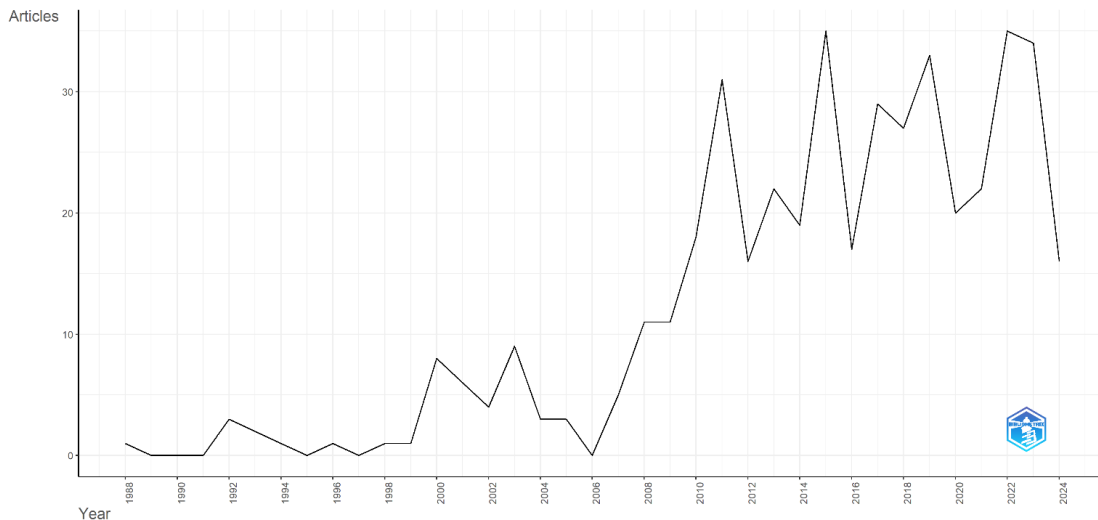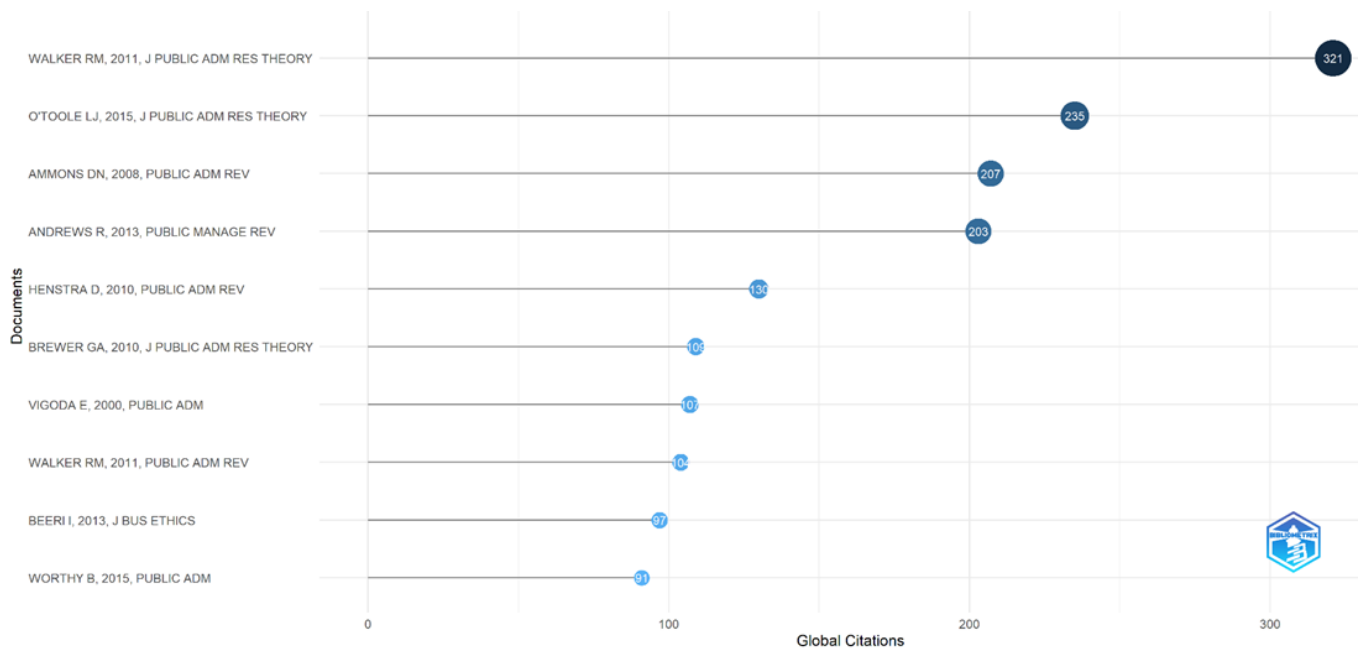

Source: Authors' elaboration using Bibliometrix

Figure 3 shows the most globally cited documents. The most influential study (321 citations) is by Walker et al. (2011), published in the Journal of Public Administration Research and Theory, which examines managerial innovations and their impact on organizational performance through performance management. The findings indicate that while managerial innovations do not directly influence organizational performance, they are shaped by performance management, which exerts a positive effect on them.

The second most cited document (235 citations) is by O'Toole et al. (2015), which investigates the relationship between management and performance, as well as the role of contextual factors, with the aim of developing a theory of context. This study seeks to unify existing literature under a comprehensive theoretical framework, emphasizing the influence of both external and internal environments on performance.

Ammons et al. (2008) conducted another highly cited study (207 citations), which analyzes performance measurement system (PMS) models and their implementation by local authorities in North Carolina. Through interviews with officials, the study examines how performance data are utilized in management practices, including performance goal setting, contracting and managed competition (encompassing options analysis, contract design, and management), program evaluation, and budget formulation and review. The study assesses whether the integration of performance data predicts the actual adoption of PMS. The results suggest that while data utilization does not perfectly correlate with PMS implementation, a positive relationship exists in certain municipalities.

The fourth most cited study (203 citations), conducted by Andrews and Van de Walle (2013), explores the relationship between New Public Management (NPM) practices and citizens' perceptions of efficiency, equity, and service effectiveness in England. The findings indicate that public-private partnerships negatively affect citizens' perceptions across all dimensions, whereas performance management positively influences public perceptions of local service quality. Moreover, these relationships are partially contingent on the specific circumstances in which local authorities operate, particularly in more challenging socioeconomic contexts. These findings carry both theoretical and practical implications.

Fig. 3: Most globally cited documents

Source: Authors' elaboration using Bibliometrix

Tables 2A and 2B present the ten most frequently used keywords in the analyzed documents. In addition to the authors' keywords (Table 2A), we have also included Keywords Plus (Table 2B). The rationale for considering this additional category stems from the observation that authors' keywords often fail to accurately capture a paper's content. Keywords Plus, generated by an algorithm developed by Clarivate Analytics, are terms or phrases that frequently appear in the titles of the references cited within an article but are absent from the article's own title. These keywords are regarded as more effective than authors' keywords in identifying the article's thematic focus. Indeed, authors' keywords may not always provide sufficient clarity regarding an article's primary subject matter (Gulluscio et al., 2020).

Among the most frequently used authors' keywords, "local government" and "performance management" stand out, whereas "performance" and "management" are predominant in the Keywords Plus category. For instance, Andrews and Boyne (2012) examined public service performance and its implications for the reorganization processes within local authorities, concluding that performance tends to decline prior to the introduction of structural reforms, thereby reinforcing the notion that such changes can disrupt organizational outcomes. Similarly, Joaquin and Greitens (2012) analyzed local authorities in the United States, focusing on their capacity to effectively engage in government contracting. Heikkila and Roussin (2007) investigated nine special districts in Texas to assess whether local authorities employ performance management and citizen participation to enhance accountability and responsiveness. Their findings indicate that these districts still lack proper alignment with performance management principles.

Deslatte and Swann (2019) explored the potential of performance management in addressing environmental and social challenges. Their study argues that local authorities officials should actively manage external relationships to shape stakeholder support for policies, ultimately defining the boundaries of what is perceived as feasible within their communities. Additionally, Downe et al. (2010) examined the role of performance audits in public service reform, highlighting significant differences in the performance assessment frameworks of local authorities across England, Scotland, and Wales. These variations reflect divergent theories of improvement and discrepancies in the relationships among central government, local authorities, and audit institutions.

Table 2A: Authors' keywords

Terms	Frequency
local government	113
performance management	39
public administration	32
performance measurement	31
performance	27
new public management	25
accountability	19
accountability	19
public management	19
government	15

Source: Authors' elaboration using Bibliometrix

Table 2B: Keywords plus

Terms	Frequency
performance	74
management	53
public management	41
local government	38
public administration	34
government	33
local-government	30
accountability	19
public management	19
government	15

Source: Authors' elaboration using Bibliometrix

Interpretative analysis

Consistent with prior research (e.g., Biancone et al., 2022; Linnenlueckea et al., 2020), this study presents three distinct analyses employing the thematic map and the trend topics graph. The thematic map (Figure 4) illustrates the relationships among keywords, enabling the identification of key thematic clusters within the literature. Callon et al. (1991) categorized research themes based on two dimensions: density and centrality. Density refers to "the strength of the links that connect the words comprising the cluster together," whereas centrality denotes "the intensity of its links with other clusters." The greater the number and significance of these links, the more the cluster represents a set of research problems deemed essential by the scientific community. A noteworthy observation emerges from the placement of the keyword "Africa" within the emerging/declining topics quadrant. Given its medium-density level, it is reasonable to infer that this theme is in the process of development. Within the analyzed sample, studies focusing on Africa primarily explore issues related to citizen participation and the influence of diversity on organizational performance (Fernandez et al., 2023; Krawczyk, 2017).

Another significant aspect pertains to the motor themes, particularly the cluster comprising the keywords "performance assessment," "governance approach," and "local participation." Within the examined corpus, studies on performance evaluation predominantly focus on public audits, analyzing their relationship with political pressure (Ferry et al., 2023). Concurrently, other scholars have explored performance evaluation from a multidimensional perspective, emphasizing key dimensions—namely, administration and management, human resource management and business advisory, financial management, public services, and good governance—as the most relevant for measuring performance. These studies consistently find that all five dimensions significantly impact performance (Wongsiri, 2021). Additional research has investigated the relationship between

public service quality and the organizational structure of public service providers, shedding light on how regulatory frameworks influence both resource allocation and performance outcomes (Capaldo et al., 2017).

AbouAssi and Wang (2023) highlight that local participation is frequently implemented in a top-down manner in many countries. However, practical constraints—primarily the limited availability of citizens' time—often hinder its full execution. Their study suggests that executives are increasingly acknowledging and seeking to promote the benefits of public participation. It is also essential to consider the quadrant of niche themes, with particular attention to the terms "Canada" and "North America." This highlights the significance of governance models and administrative reforms in these regions. In the case of Canada, a report by Roy and Langford (2008) provides valuable insights into how the integration of services across different government levels can enhance public administration efficiency and citizen satisfaction.

Conversely, "China" occupies an intermediate position between the "Niche Themes" and "Motor Themes" quadrants. China represents a distinctive case where the integration of environmental policies with economic development is a crucial element of performance management systems. The use of provincial-level environmental performance indicators has proven effective in informing policy decisions, aligning with the central government's priorities for sustainable urbanization. Nonetheless, significant challenges persist, particularly in ensuring coherence between national performance targets and local implementation capacities, as well as in maintaining regulatory compliance across different regions (Zhang et al., 2020).

Fig. 4: Thematic map. Source
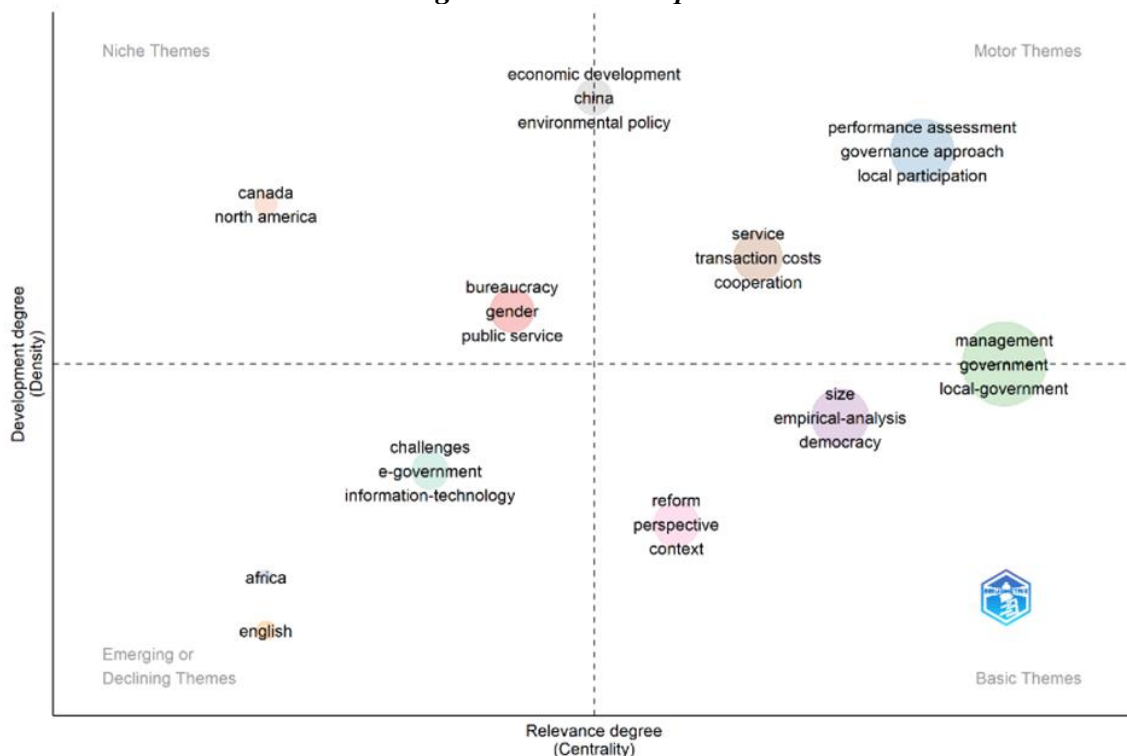
Authors' elaboration using Bibliometrix

Thematic evolution

This section examines the evolution of key themes in the literature concerning performance measurement systems in local authorities. Early academic discussions on the topic primarily explored the applicability of performance measurement techniques from the private sector to public administration. Scholars initially investigated the challenges and opportunities associated with adopting such systems, questioning whether public institutions should adhere to the efficiency and effectiveness standards characteristic of private enterprises, thereby necessitating a more customer-oriented approach. In this context, McGill (1988) developed a strategic performance planning framework for local authorities, structured around three levels: (1) impact or social performance, (2) output or managerial performance, and (3) operational performance. However, a key issue identified was the fundamental divergence in objectives between public administration and private enterprises, the latter being primarily profit driven. McGill's framework successfully adapted business-oriented performance measurements to the public sector, emphasizing both the social impact of public institutions and operational efficiency in budgeting and project management.

The notion that public organizations should adhere to principles of efficiency and effectiveness is more broadly linked to state governance. Economic and social transformations in emerging economies have led to a rapid decentralization of governmental functions, prompting scholarly inquiry into the implications of this phenomenon. Specifically, budgeting has been analyzed as a critical instrument for navigating institutional transitions (Johnson & Rahman, 1992). In developing nations, maintaining local administrative functions according to efficiency standards remains particularly challenging (Smoke, 1992; Schedler, 1994). Scholars have sought to not only propose useful frameworks but also identify determinants of successful implementation. Olowu and Smoke (1992) highlight several key drivers of success, including the presence of a strong economic base, clearly defined responsibilities within a sound legal framework, the ability to mobilize sufficient resources, central government support, and effective management practices. These factors, which encompass the development of productive internal and external relationships and responsiveness to constituents, are all considered necessary yet insufficient on their own to ensure success, which is understood as a multidimensional and cumulative process.

Building upon these foundational insights, subsequent research has further explored performance measurement as a strategic tool for organizational learning and change. Johnsen (1999) examined the implementation of performance measurement as a mechanism for strategic transformation in local authorities, proposing a model that begins with defining organizational objectives, followed by the establishment of performance indicators and an implementation plan aimed at fostering organizational learning while enhancing efficiency, effectiveness, and equity. Pollanen (2005) investigated the actual versus desired use of performance measures for management and external reporting in 334 Canadian

municipalities. The findings indicated that efficiency measures were more frequently utilized than effectiveness measures, though the latter were perceived as highly desirable. Despite identifying barriers to the meaningful development and implementation of performance measures, the study underscored the growing acceptance of performance measurement as a valuable managerial tool with significant future potential.

Further advancing this discourse, Ammons (2008) analyzed performance measurement patterns across multiple cities in North Carolina, concluding that the extent to which performance measures are integrated into key management systems, along with officials' willingness to embrace comparative assessments, differentiates cities more inclined to use performance data for service improvement from those that are less so. Similarly, Rodriguez and Bijotat (2003) examined the application of performance measurement in public works, specifically within the management of 21 public airports. Their findings revealed limited utilization of performance measures and strategic planning, with budget allocations largely disconnected from performance-based evaluations.

Technological advancements have also played a significant role in the modernization of local governance. Pratchett (1999) was among the first scholars to examine the role of information and communication technologies (ICT) in modernizing local authorities. However, his study also highlighted potential biases stemming from an overemphasis on the long-term future of public administration. In this regard, Sanger (2008) emphasized the crucial role of government performance improvement and accountability in fostering citizen engagement. In the U.S., for instance, the development of voluntary performance reporting standards by the Governmental Accounting Standards Board (GASB) has established norms that create both a demand for and an expectation of measurement and accountability. Greater transparency and accountability emerge when citizens actively participate in defining the outcomes that matter most, making performance reporting more meaningful.

More recently, academic discussions have increasingly focused on integrating digital innovation and sustainability into public administration, recognizing these elements as essential for enhancing efficiency and effectiveness in public service delivery. The use of specific indicators to assess governmental output has become particularly relevant, necessitating their integration with non-financial indicators to address contemporary sustainability challenges (Budding et al., 2022; Zhang et al., 2022). Several studies further highlight that implementing performance management systems—combined with a comprehensive understanding of both national and international contexts—contributes to more transparent and accountable public resource management (Cinari et al., 2024; Hall et al., 2021; Deslatte et al., 2020). The digitization of processes and the adoption of sustainability-oriented management approaches have emerged as key priorities within local authorities. Evidence suggests that effectively incorporating these innovative practices into local authorities can significantly enhance service delivery for citizens. As noted by Vigoda-Gadot and Mizrahi (2024), digital transformation and technological innovation are profoundly reshaping the dynamics of public governance. When these innovations are effectively coupled with civic engagement, they not only enhance the quality of public services but also act as key drivers of broader improvements in citizens' quality of life

(Sebo & Bel, 2023). Moreover, a strategic emphasis on sustainability is increasingly regarded as essential for the long-term effectiveness of local authorities, particularly as governments address complex environmental policies and evolving social challenges (Zeemering, 2017).

CONCLUSIONS

This article conducted a systematic review, providing a comprehensive overview of studies focused on performance in local authorities and identifying key topics that may inform future research. A total of 453 studies published between 1988 and 2024 were analyzed to address the research questions. A bibliometric study was conducted using MySLR software to eliminate duplicates and Bibliometrix for descriptive and interpretative analyses. The literature reveals that most studies have predominantly concentrated on economic and financial performance aspects, often overlooking emerging issues such as sustainability and gender diversity, which are also crucial for performance measurement. Consequently, future research should delve deeper into these aspects by developing theoretical frameworks and conducting empirical studies that integrate sustainability into performance measurement dynamics within the public sector.

Our analysis primarily focused on annual scientific production, keyword analysis, and topic clustering within the study sample. The most frequently used keywords include "local government" and "performance management." In this context, future research could explore the relationship between e-government and government satisfaction, examining public perceptions and how different types of e-government influence governmental satisfaction (Gu et al., 2023). Additionally, qualitative studies could investigate how broader engagement with external stakeholders fosters learning and adaptation to enhance performance management systems (PMS) in local authorities (Siti-Nabiha, 2023). Another relevant area for local authorities is the implementation of gender budgeting, which can improve the quality of public services for citizens (Galizzi et al., 2023). Furthermore, diversity will play an increasingly significant role in performance management, particularly in understanding the relationship between diversity, tasks, and their impact on decision-making processes and overall performance (Fernandez et al., 2023). Among the reviewed studies, only three explicitly examine gender differences in performance measurement. Beyond the introduction of gender budgeting, other research suggests that increased representation of women in public administration enhances attention to women's interests. Consequently, further research should explore the relationship between elected and bureaucratic representation and whether their interaction produces a multiplicative effect—where their combined impact exceeds the sum of individual contributions—or whether responsibilities are divided, with bureaucracies addressing specific issues while political bodies focus on others (Meier and Funk, 2017). The presence of women in public administration has also been linked to improved internal control and enhanced performance in transparency and anti-corruption efforts (Gras-Gil et al., 2020). Future research could further examine the relationship between female representation in public administration and control systems. Research on PMS in the public sector could also benefit from empirical analyses investigating the role of culture and organizational subcultures within local authorities and their influence on performance management systems (Giacomelli et al., 2024).

One critical aspect of performance measurement widely considered in the private sector but underexplored in public performance evaluation is sustainability. The analyzed sample highlights a paucity of empirical and conceptual research on integrating environmental sustainability into PMS. Existing studies on the benefits of sustainable management do not align with performance outcomes, indicating the need for further research on sustainability's role in evaluating public sector performance. An initial empirical analysis by Enticott and Walker (2008) suggests that social responsibility initiatives undertaken by English local authorities have positively impacted only sustainability-related performance. This underscores the necessity for further studies examining the relationship between sustainability and other performance dimensions, as well as stakeholder-centered strategies to develop or adapt frameworks for the public sector. Governments at all levels are implementing policies to enhance sustainability performance; however, local authorities play a pivotal role in fostering sustainable development. A distinct feature of sustainability in the public sector is the integration of outputs and political outcomes. Research by Hoppe and Coenen (2011) reveals that municipality size positively correlates with local sustainability performance, further indicating that sustainability does not receive equal attention across all areas. "Frontrunner" local authorities are recognized for their heightened attention to corporate social responsibility issues. Additionally, methodological challenges have been identified in implementing local sustainability monitoring. Therefore, future research should adopt a more qualitative approach to thoroughly investigate factors influencing sustainability performance, such as political support or governing coalitions. Conducting an international comparative study could provide valuable insights into sustainability performance across different countries (Hoppe and Coenen, 2011). Nogueira and Ramos (2014) conducted a survey of local authorities in Portugal to assess the adoption of sustainability practices. Despite increasing awareness, the study found low adoption levels, highlighting significant opportunities for future public sector research, particularly in underexamined areas such as sustainability reporting, qualitative studies with public administration executives and accountants (Williams, 2015), and the role of higher-level authorities in guiding municipalities toward sustainable practices (Nogueira and Ramos, 2014). This is particularly important as the implementation of a strategic sustainability focus is viewed as a crucial factor for the long-term effectiveness of local authorities (Zeemering, 2017).

Digitalization and human-machine interaction are also significant drivers shaping both private and public organizations. However, literature on this topic remains nascent, as evidenced by the limited number of studies in our sample that explicitly address digitalization and the interpretative analyses that still lack depth. Nevertheless, this represents a promising avenue for future research. Vigoda-Gadot and Mizrahi (2024) have developed a framework for analyzing the complex mechanisms through which digitalization processes in the public sector influence organizational behavior, performance, and values. Future research could empirically explore this relationship using qualitative and quantitative methodologies. Additionally, Patrucco et al. (2020) examine the effects of centralization, standardization, and digitalization on operational aspects of public procurement management, finding that increased digitalization yields significant benefits. Our findings

suggest that greater technological integration enhances cost savings (by broadening access to supply sources), reduces process costs (through automation), and improves demand management (by optimizing process control and data storage). However, future research should further investigate the impact of digitalization on small municipalities from a cross-country perspective.

The literature analysis conducted in this study has both theoretical and practical implications. From a theoretical standpoint, the study contributes to expanding the literature on performance management in the public sector, particularly among local authorities on an international scale. Some reviewed studies have analyzed models and variables influencing economic and financial performance, emphasizing critical issues such as increased public participation in decision-making processes. The systematic literature review (SLR) and bibliometric analysis have facilitated the systematization of PMS literature, identifying key emerging topics, particularly three variables that are well-developed in private sector literature and practice but remain underexplored in public administration: gender diversity, sustainability, and digitalization. Special attention should also be given to developing countries, where rapid and significant administrative growth has recently occurred. From a practical perspective, bibliometric analysis aids public managers in examining performance management cases implemented in different contexts, providing valuable insights and best practices that can be adapted and replicated within their organizations. Public managers can use some cases from the reviewed sample as benchmarks to enhance their processes. Simultaneously, identifying factors influencing local authority performance and understanding the relationships between internal and external variables affecting financial performance could improve internal processes and streamline organizational management.

Despite its contributions, this research has certain limitations common to other SLRs, which future studies may address. These limitations primarily concern the databases and selection criteria utilized. Our analysis focused on Scopus and WoS, applying the keywords outlined in Section 3.2. While literature reviews aim for replicability and objectivity, sample selection criteria are inevitably influenced by researchers' intentions. Therefore, future studies could expand or modify the sample to uncover additional insights not captured in this research. Another promising avenue for further analysis involves comparing quantitative studies through a meta-analysis approach, which could provide a comprehensive overview of empirical findings in the literature and suggest additional directions for future research.

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CONFLICTS OF INTEREST

The authors declare that they have no conflicts of interest

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