



A model for effective development of performance appraisal with an emphasis on policies and budgetary credits

Helen Abiri

Ph.D Student, Islamic Azad University, Qaemshahr, Iran
he.abiri@yahoo.com

Yousef Gholipour Kanani

Assistant Professor, Islamic Azad University, Qaemshahr, Iran
(Corresponding Author)
gholipourkanani@yahoo.com

Asadollah Mehrara

Assistant Professor, Islamic Azad University, Qaemshahr, Iran
mehrara_a@yahoo.com

Mohammadreza Bagherzadeh

Assistant Professor, Islamic Azad University, Qaemshahr, Iran
dr.mr.bagherzadeh@gmail.com

Submit: 01/10/2021 Accept: 17/10/2021

ABSTRACT

One of the most important issues that has long been raised in the field of improving and enhancing the performance of organizations is performance appraisal.

In this research, the Ministry of Culture and Islamic Guidance as one of the cultural agencies in the field of cultural performance evaluation, with an emphasis on policies and budgetary credits has been studied. This research is applied in terms of purpose and is a survey in terms of descriptive information collection method. In terms of research method, it is a combination and both qualitative and quantitative methods have been used to achieve the objectives of this research. In the qualitative section, the opinions of experts were used to determine the components through exploratory interviews, and the extracted components were analyzed and the basis for preparing the questions was a questionnaire. The statistical population of this study was 187 people and the number of sample sizes was determined through Cochran's formula (at least 125 people). In assessing the content validity of the questionnaire questions, as a measurement tool, the Leuche method was used and Cronbach's alpha was used to calculate its internal consistency. The method of qualitative data analysis in this research is the method of interpretive analysis and in terms of quantitative analysis of data is the method of confirmatory factor analysis. The results of pairwise comparisons in the main dimensions of the model indicate that the policy and program dimension has the highest degree of importance (18.1%) and then the executive dimension of evaluation (15.2%) ranks first and second among all dimensions, respectively. They have the least importance among the eight dimensions of the next model of internal processes (8.5%).

Keywords:

Cultural performance, Budgeting credits, Evaluation.



1. Introduction

The budget is considered not only as one of the most important financial policies in the country as a whole and in micro form in the form of one-year planned programs at the level of executive bodies, but also as the most important. It is an integral and necessary component for the implementation of other public programs and policies. This means that without financial resources and budgets, the implementation of any public policy is not possible and the importance of credit is always the most basic element of the implementation and implementation of public programs and policies. It is considered. But what has given rise to the main idea of this research is the question of why, despite efforts to provide fundamentally limited financial resources in the proper implementation of programs and policies defined by the legislature, and despite the statistics and the extracted figures on increasing the performance of cultural budgets based on the relevant indicators, including the number of titles of published books, number of titles, number of programs, festivals and exhibitions, number of visitors to exhibitions, amount of spaces Cultural per capita study, etc., not only have we not seen a decrease in the number of cultural problems in the country, but these problems are increasing day by day in terms of diversity and multiplicity, and this is the most important and vague aspect in the discussion of evaluating budget performance. Is, in other words, a "research gap". Therefore, due to the fact that performance evaluation indicators in previous models have often been quantitative, in this study, in order to explain an effective cultural performance evaluation model, qualitative indicators have been emphasized along with quantitative indicators. Because the increase in the number of titles of published books, their circulation, programs, festivals, exhibitions, visitors, cultural spaces and per capita reading, etc., confirms the effectiveness of cultural budgets, which leads to a reduction in crime. Corruption, addiction and other problems that are somehow rooted in the culture of society, in a relevant period.

Therefore, in this study, a model for evaluating cultural performance, based on the budget policy in the Ministry of Culture and Islamic Guidance, is presented in such a way that the results of the implementation of cultural policies that require the use of cultural budgets. To reveal more accurately and realistically.

2. Theoretical foundations of research

Evaluation is an activity designed in the policy-making process and is one of the steps taken to judge the impact of government policies or programs. Evaluation does not necessarily equate to formal evaluation, evaluation by the law enforcement agencies whose job it is to evaluate, or evaluation research. Policy evaluation is done with the aim of achieving efficient and quality public affairs management and focusing on citizens. The new public policy approach emphasizes focusing on performance-oriented public affairs management from a citizens' perspective and ultimately through accountability to citizens. Assessment

The policy may be as necessary, efficient and continuous as the policy, or the results may be compared with the results of evaluations. This assessment should, if necessary, be able to control the effects of the policy and help control it. Consider. (Danesh Fard, 2014)

It is important to evaluate the public policy as a stage in which the effectiveness of the adopted policies is tested. It is sometimes assumed that once a policy is adopted, it is implemented and the desired results are achieved, when this is not necessarily the case, and policy makers must evaluate the results of the policy in question to ensure that Their policy has been effective in practice. (Alwani, 2016)

Policy evaluation is the next step after policy implementation. If the policy evaluation stage is done correctly, it will dynamically help to improve public policy and continuously improve the policy-making process. In general, the evaluation of public policies is a comparison of the projected objectives for the policy and its results, which is done by governmental or non-governmental authorities. First, evaluation is considered as an activity and duty of public organizations. Second, it is considered as a serious attempt to judge the validity and nature of specific programs and policies (Javaheri and Jalili, 2021).

Evaluation is one of the most important steps and components of the public policy-making process, sometimes very covert and sometimes marginalized. When linearization is seen as a cycle or series of successive activities, the final step in this process is evaluation. Policy evaluation, whether seen as a science or an art, involves estimating, implementing, and evaluating a policy, its content, how it is

implemented, the extent to which it achieves its goals and results.

Policy evaluation provides numerous and appropriate indicators and criteria for better policy making. Feedback system, the ability to learn the policy-making process that is inextricably linked to evaluation

As a result, it strengthens the field of better writing and will lead to the formation of appropriate policies with features such as transparency, realism, coherence, etc. Policy makers attach special importance to this issue for several reasons.

Some researchers have classified policy evaluation into three categories: administrative, judicial, and political evaluation:

2.1. Administrative evaluation

Administrative evaluation, which can be done by financial, legal and political supervisors affiliated with government ministries, specialized executive agencies, etc., usually considers how to provide services to customers and clients. What is considered in this type of evaluation more than other aspects is "service efficiency", that is, are material and human resources used appropriately and without wastage in the process of doing things? Have the policies achieved the predetermined goals with the necessary efficiency? And can the efficiency of programs be increased with the same amount of resources? Administrative evaluation requires the collection of accurate information on the efficiency and performance of the program and their compliance with predetermined standards, in order to achieve the desired performance. Administrative evaluation has the following divisions:

- a) Effort evaluation: In the evaluation of effort, the amount of program input is measured. To determine to what extent governments have worked to achieve their goals. Of course, this type of evaluation is the basis for subsequent evaluations (such as efficiency).
- b) Performance appraisals: In performance appraisals, program outputs are measured, the number of university graduates, the number of parks built, and the number of trained workers are examples of output.
- c) Performance evaluation: Effort and performance evaluation are the basis and cornerstone of this type of evaluation. In evaluating the efficiency, the cost of a program

is measured, and in this regard, the ability of executive agencies to reduce resource loss or increase efficiency with a fixed resource level is tested.

- d) D- Process evaluation: In this type of evaluation, methods, processes and elements related to the implementation of programs are examined. The purpose of this type of evaluation is to modify, improve and simplify the executive processes in achieving the goals of the program and policy.

2.2. Judicial evaluation

This type of evaluation does not pay attention to budget, efficiency, etc., but pays close attention to the legal aspects with which government programs are implemented. This evaluation is done by the judiciary. One of its most important goals is to review the performance and actions of the government in relation to compliance with the constitution and other laws governing society.

2.3. Political evaluation

In this type of evaluation, government policies and programs can be carried out by all individuals, with any political benefit. Political evaluation, unlike administrative and judicial evaluation, is not technically complex. For example, when taxpayers are reluctant to pay taxes on time and willingly, it is in fact a kind of political assessment by the people about the programs of the government and various groups. If a party does not get the necessary votes in the elections, it indicates the negative vote of the people regarding the plans of the party in question during their power. Holding a referendum to accept or reject a policy by the people is in the same framework. (Giourian and Rabiee Mandjin, 2015).

The initial framework of this research, after reviewing performance evaluation models, relevant literature, previous domestic and foreign research, comparisons were made and according to the structural and legal characteristics of the research field (Ministry of Culture and Islamic Guidance), which is always influenced by The laws and regulations enacted are the policies, values, and priorities of the legislature, and on the other hand, the results of its cultural performance target the context of society.

Table 1. Summary of research conducted

Researcher	Title	Year	Conclusions
Abolhosseini et al	Investigating the Relationship between Performance Evaluation and Job Motivation of Therapists in Rehabilitation Centers and Public Hospitals in Tehran Based on Herzberg Two-Factor Model	2017	The results of the study showed that according to rehabilitation therapists, among Herzberg's motivational (internal) factors, the factors of work nature and job responsibility and job position, respectively, and among Herzberg's (external) health factors, occupational safety and salary factors play the most important role. It was effective in creating motivation and performance and also the variable of therapists' work experience had a significant relationship with performance appraisal and Herzberg motivational factors.
Rahimian et al	Develop and validate tools for evaluating the performance of Afghan university presidents	2018	The results of this study showed that the developed performance evaluation tool consisting of 16 components with 56 indicators, based on the study of fit indices, has a very good fit.
Azadi et al	Factors affecting the improvement of employee behavior	2019	The results of data analysis of this study showed that the most effective factor among the factors studied in improving the organizational behavior of administrative and educational staff of non-governmental primary schools in Isfahan, is the factor of staff performance evaluation system with a correlation coefficient of 0.65.
Pourheidari et al	Structural Relationships between Organizational Trust, Professional Ethics and Organizational Structure with School Effectiveness with the Mediating Role of Teacher Performance Evaluation	2019	The results of this study showed that the indirect paths of structure and trust and professional ethics to effectiveness through performance appraisal are significant and performance appraisal can affect the relationship between structure and trust and professional ethics with effectiveness.
Alberto Bayo-Moriones et al	Performance evaluation: Dimensions and features	2011	The results show that structural features in organizations are closely and significantly correlated with a formal performance appraisal system.
Alexander Verons Bentz et al	Multidimensional evaluation of organizational performance: Balanced scorecard integration and hierarchical analysis process	2012	The results show that the method of interaction and repetition with an approach to construction agreement among managers who create priority values for performance dimensions and related indicators.
Monica Franco Santos et al	Contemporary Performance Evaluation Systems: An Overview of Their Results and a Framework for Research	2012	The results of using CPM in three categories: individual behavior, organizational capabilities and performance results, has been able to identify discrepancies and differences and direct future research.
Josep Bisbe et al	Application of strategic performance measurement systems in strategy formulation	2012	There is a positive relationship between Strategic Performance Measurement System (SPMS) and organizational performance, which is the result of (open) strategy formulation processes. This mediation relationship is negatively modulated by the degree of environmental dynamics. That is, it modulates organizational performance only when environmental dynamics are at a low level, not when environmental dynamics are high.
Deborah Augustino et al	Balanced Scorecard Design Issues: What and How to Control	2012	The use of the Balanced Scorecard (BSC) system, focusing on a broad and specific performance technique, makes a point between diagnostic and interactive control as an analytical framework that PMS is related to its design dimension.
Lara Grossil et al	A decision framework for establishing or strengthening performance measurement systems	2012	They tried to provide a decision-making framework for evaluation results based on feature comparison, prototype creation, and real-world system application that would support the consolidation and reinforcement of existing performance measurement systems.

After reviewing the research background, we will answer the following questions:

The main question

According to the issues raised, the main question in this study is: How can a model to evaluate cultural performance, with emphasis on the policies and budgets of the Ministry of Culture and Islamic Guidance?

Sub-questions

- What are the dimensions and components of the cultural performance evaluation model with emphasis on the policies and budget credits of the Ministry of Culture and Islamic Guidance?
- What is the ranking of the dimensions and components of the cultural performance evaluation model with emphasis on the policies and budget credits of the Ministry of Culture and Islamic Guidance?
- Is there a significant difference between the optimal status of the cultural performance evaluation model and the emphasis on the policies and budget credits of the Ministry of Culture and Islamic Guidance?
- According to the obtained model, what is the mechanism of cultural performance evaluation with emphasis on the policies and budget credits of the Ministry of Culture and Islamic Guidance?

3. Methodology

In this study, we sought to present a model for evaluating cultural performance by emphasizing the policies and budgetary credits of the Ministry of Culture and Islamic Guidance. In this regard, a large preliminary study was conducted and we need to know what is needed before developing a model or research plan. Awareness was gained and in fact exploratory studies were conducted to better understand the nature of the problem.

Since the present study seeks to design a model in this regard by combining different models and identifying the main factors and components of performance appraisal, therefore, it has developed a collection of existing knowledge and was considered a kind of fundamental research. Data collection is a descriptive research that was conducted in two parts: model design (survey research) and model testing in the statistical community (correlation research). Descriptive information was collected through

questionnaires or interviews or observations. In this study, two methods of qualitative and quantitative analysis (CVR) and Cronbach's alpha were used for reliability.

This research is a combination that used both qualitative and quantitative methods for different research purposes and was exploratory. First, the nature and relationships between the variables were identified by exploratory method, and then the hypothesis was tested by quantitative methods. The qualitative research method was mainly used to obtain the opinions of experts and competent people to prepare the initial research questions in order to construct the tool and the quantitative research method was used to describe the descriptive variables and the appropriateness of the statistical indicators of the model.

The statistical population of the present study consisted of managers, deputies and experts in the fields of budget, finance and culture of the Ministry of Culture and Guidance. Considering that the total statistical population of managers, deputies and experts in the fields of budget, finance and culture of the Ministry of Culture and Guidance was 187 people, this number was selected as the sample population.

In this research, first using the first 5 steps of the meta-combined approach, the components and indicators in the theoretical foundations are extracted and after evaluating them using the interview technique and content analysis method as a complement to the meta-combined method, to the analysis. Qualitative and coding of components and indicators, findings were extracted and the relevant questions were presented along with the final model of performance evaluation.

Also, in order to quantitatively analyze the information and remove the limitations related to the generalization of the results, as well as to obtain more accurate information about the approval of the proposed model, a questionnaire has been used. The extracted questionnaire was given to 150 managers, deputies and experts in the fields of budget, finance and culture of the Ministry of Culture and Guidance and all management levels where it is possible to define the evaluation of cultural performance in that area, to answer the questionnaire questions.

It is worth mentioning that Cochran's formula was used to determine the sample size, the minimum required sample was calculated 125, so with the

calculation of 20% non-return of the distributed questionnaires, 150 questionnaires were distributed and finally 128 questionnaires were returned. Thus, according to the information available in the General Administration and Personnel Department of the Ministry of Culture and Islamic Guidance, the total number of the statistical population was 187 people. For quantitative analysis of research data, structural equation modeling, structural model, confirmatory factor analysis, model fit indices and finally the ranking test of components and components of the final research model were described, respectively.

4. Findings

According to the components extracted through the theoretical foundations of the research, and its development during interviews with experts in the field of culture, the components related to the evaluation of cultural performance were evaluated and analyzed using interpretive analysis.

In the first approach, the researcher, by reviewing the existing literature on the subject of research, has obtained ideas about what topics and concepts should

be chosen for coding, and has a theory in mind in advance. Based on them, he defines the codes, then extracts new concepts appropriate to them from the interview data.

In order to measure and determine the factor load of the proposed model, first the KMO test was used for sample adequacy. According to the results regarding KMO values which is more than 0.6 and the significance level of Bartlett test is less than 0.05; It can be said that factor analysis can be done on research data.

Findings showed that the value of KMO index of research variables is equal to 0.946, the significance level of this test is equal to 0.000, so the value of significance level is less than the standard value of 0.05 at 95% confidence level, so the research data is appropriate in order to perform confirmatory factor analysis. Therefore, confirmatory factor analysis can be used to measure research variables and relationships.

The results of the first factor confirmatory factor analysis of the research are shown in Figure 1.

Table 2. Sampling adequacy test results

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.946
Bartlett's Test of Sphericity	Approx. Chi-Square	3.904E3
	df	435
	Sig.	.000

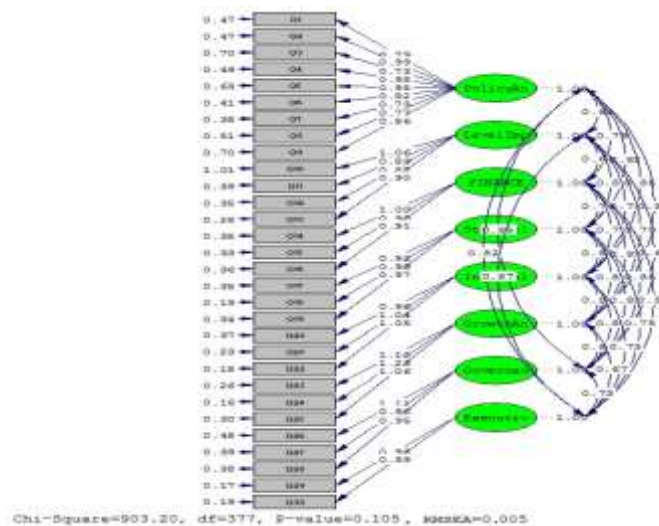


Figure 1. Confirmatory factor analysis of the first order of research

As observed, the P-value is greater than 0.05 for the significance level and less than 0.08 for the root of the estimation of variance of the approximation error, which indicates the fit of the model with the collected data.

Prioritization of research model components

In order to prioritize the factors affecting the evaluation of cultural performance, a hierarchical analysis process was used, in which experts were

asked questions in pairs of factors and prioritization was done based on it.

As it was observed in the results of the analysis, the dimension of policy development and model program has the highest degree of importance (18.1%) and then the executive dimension of evaluation in the model (15.2%) have the first and second rank among all dimensions, respectively. The least importance among the eight dimensions of the next model was "internal processes" (8.5%).

Table 3. Parallel comparison of the main dimensions of the model

	Policy-and-implem	Financial	Stakeholde	Internal pri	Growth and	Governanc	Executive i
Policy-and-planning	2.0	2.0	1.34	2.0	1.43	1.34	1.11
implementation of policy		1.43	1.34	2.0	1.43	1.25	1.11
Financial			1.5	1.34	1.0	1.25	1.5
Stakeholders and citizens				1.34	1.5	1.25	1.5
Internal processes					1.2	1.25	1.5
Growth and learning						1.25	1.5
Governance evaluation							1.5
Executive evaluation	Incon: 0.01						

Prioritization of components of policy and program development

The nine components of policy-making and planning were prioritized with the code PP1 to PP9 and its

ranking was presented in Table 4. The highest ranking was given to "Evaluation of the developed policies in terms of the impact of vetoes and lobbying in its formulation and approval".

Table 4. Ranking components of policy and program development

The components of policy formulation and planning	Code	Rank
Evaluation of cultural policies according to the ideology and cultural changes that govern society	PP1	4
Legal transparency	PP2	9
Evaluation of cultural policies formulated with a view to the impact of specific ethnic, tribal, party and ideological views	PP3	6
Evaluation of cultural policies according to the values of society	PP4	5
Evaluation of the policies developed in terms of the impact of vetoes and lobbying in its development and approval	PP5	1
Periodic evaluation of announced missions and assignments	PP6	8
Evaluation of policies based on the creation and development of cultural infrastructure	PP7	7
Periodic evaluation of tasks communicated to the private and public sectors	PP8	2
Evaluation of resource distribution policies	PP9	3

Prioritization of policy and program implementation components

The four components of policy implementation with the code IOP1 to IOP4 were prioritized and their ranking was presented in the table below.

Table 5. Ranking of policy implementation components

Policy implementation components	Code	Rank
Evaluating how managers are appointed	IOP1	4
Evaluating how financial resources are delegated to the private sector and civil society	IOP2	3
Evaluating the level of support and strengthening of the private sector and civil society specializing in cultural enterprises	IOP3	2
Evaluating how to partner with the private sector and civil society	IOP4	1

Prioritization of financial dimension components

The three components of the financial dimension were prioritized with the code F1 to F3 and its ranking was presented in Table 6. The highest rating was given to "Improving the performance of cultural budgets by examining the economic justification of the cost of cultural activities".

Table 6. Ranking financial dimension components

Financial components	Code	Rank
Evaluating the performance results of cultural budgets by reviewing and calculating the cost of cultural activities	F1	3
Evaluating the performance results of cultural budgets by examining the economic justification for the cost of cultural activities	F2	1
Evaluating the performance of cultural budgets by establishing an operational budgeting system to identify and eliminate redundant activities	F3	2

Prioritize the components of stakeholders and citizens

The three components of stakeholders and citizens with code SC1 to SC3 were prioritized and its ranking was presented in Table 7. The highest rating was given to "Assessment of Response to Social and Cultural Responsibilities".

Table 7. Ranking components of stakeholders and citizens

Stakeholders and citizens	Code	Rank
Evaluating how cultural services are provided and measure the level of satisfaction of citizens, stakeholders and users of cultural services	SC1	3
Evaluating how citizens and stakeholders judge the effectiveness of cultural services	SC2	2
Evaluating the level of response to social and cultural responsibilities	SC3	1

Prioritization of internal process components

The three components of internal processes with the code IP1 to IP3 were prioritized and their ranking was presented in the table below. The highest rating was given to "Improving the internal processes of the organization by examining the cultural infrastructure of the organization."

Table 8. Ranking components of internal processes

Internal processes	Code	Rank
Investigating the cultural infrastructure of the organization	IP1	1
Reviewing technical, technological and information processes of the organization	IP2	3
Reviewing and modifying existing processes	IP3	2

Prioritizing components of growth and learning dimension

The three components of growth and learning dimension with the code GL1 to GL3 were prioritized and its ranking was presented in the table below. The highest rank was obtained by "Assessing the level of maturity and culture of the organization in creating areas for organizational growth and learning."

Table 9. Ranking components of growth and learning dimension

Growth and learning	Code	Rank
Assessing the ability of employees to create and maintain cultural values	GL1	3
Investigating the possibility of creating grounds for the growth of organizational learning by creating growth in employees as a member of the organization in charge of culture	GL2	2
Investigating the level of maturity and culture of the organization in creating areas for organizational growth and learning	GL3	1

Prioritizing components of the governance dimension of evaluation

The three components of the governance dimension of the evaluation were prioritized with the code GE1 to GE3 and its ranking was presented in the table below. The highest rating was given to "Improving the evaluation of cultural performance by enabling feedback on cultural activities for the executive body".

Table 10. Ranking components of the governance dimension

Governance	Code	Rank
Improving the evaluation of cultural performance through government oversight of the performance of managers and understanding the need for their continuous accountability for their decisions	GE1	2
Improving the evaluation of cultural performance through government oversight of the implementation of cultural policies and programs	GE2	3

Governance	Code	Rank
Improving the evaluation of cultural performance by enabling feedback on cultural activities for the executive body	GE3	1

Prioritizing components of the executive dimension of evaluation

The dual components of the evaluation executive dimension were prioritized with the codes EE1 and EE2 and its ranking was presented in the table below. The highest rating was given to "Improving the evaluation of cultural performance through the participation of the private sector and civil society in the evaluation of performance and the use of the opinions of these two sectors in improving the evaluation methods."

Table 11. Ranking components of the executive dimension of evaluation

Executive	Code	Rank
Improving the evaluation of cultural performance by entrusting the technical and specialized aspects of cultural performance evaluation to the private sector and civil society	EE1	2
Improving the evaluation of cultural performance through the participation of the private sector and civil society in performance evaluation and using the opinions of this sector in improving evaluation methods	EE2	1

Sensitivity analysis of model components in each main dimension (dynamic view)

In this view, from the analysis performed in Expert Choice software, the amount of change in the sub-indices can be observed in case of change in the main index and the sensitivity of the changes in the sub-indices to the main index can be obtained. By analyzing the sensitivity of the main dimension of "policy and program development", which has 18.1% of the weight among the main dimensions, we can say that both the importance of this dimension increases and decreases in the ranking of its indicators.

Sensitivity analysis of model components in each major dimension (gradient view)

In this view, from the analysis performed in Expert Choice software, the amount of change in the sub-indices can be seen according to the changes in the main dimension, and how the changes in the sub-

indices are in proportion to the change in the main index.

5. Conclusion

Results and achievements of the research

- A new conceptual model was presented based on dimensions such as the level of evaluation governance, the executive level of evaluation, the four dimensions in improving the performance of cultural budgets, the level of policy and program formulation and the level of policy and program implementation.
- Using factor analysis technique, 30 indicators were identified in the form of 8 main factors in the model. 2 factors are the formulation and implementation of policies and programs related to the pre-cultural stage. The four financial factors, stakeholders and citizens, the internal processes of the organization and growth and learning are related to the stage of cultural performance and the two final factors at the governance and executive levels are the evaluation related to the next stage of cultural performance.
- The results of pairwise comparisons in the main dimensions of the model indicate the importance of each of the eight dimensions, respectively: dimension of policy and plan formulation (18.1%), executive dimension of evaluation (15.2%), dimension of policy and plan implementation (14.4%), stakeholders and citizens dimension (11.5%), evaluation governance dimension (11.4%), growth and learning dimension (11.1%), financial dimension (9.7%) and finally processes dimension (8.5%). Therefore, the formulation of policy and program has the highest degree of importance and the dimension of internal processes of the organization has the least degree of importance among the studied dimensions.

6. Discussion

At first, the Balanced Scorecard (BSC) model was selected as the theoretical framework of this research and using the opinions of experts, during the interviews, in addition to an innovative aspect of 360-

degree performance evaluation as a proposed future and periodic action to the organization. The case study is an analytical model of research according to the levels of policy formulation (parliament), implementation of cultural policy and programs (program and budget organization and executive body), four dimensions of improving the performance of cultural budgets (finance, stakeholders, internal processes of the organization and Growth and learning) and levels of cultural performance evaluation (governance and executive) led to a kind of cultural performance evaluation that was able to assess and measure the success of cultural policies implemented.

The results indicate that the formulation of cultural policies and programs in a desirable and efficient manner is one of the basic requirements and prerequisites of cultural performance and, consequently, evaluation of cultural performance. When these policies and programs are formulated and approved under the influence of ethnic and tribal views, specific ideologies, vetoes and lobbying, they will certainly not have the desired results, neither in implementation nor in evaluation. Also, the developed policies, policies and programs should be constantly reviewed and evaluated, and the levels of development and implementation of their cultural policies and programs are required to be accountable for policies, decisions and programs. And this accountability is necessary not only at the legislative level, but also to the public sector, the private sector and civil society. Entrusting the technical and professional aspects of this process to the private sector and civil society can work more effectively and solve most of the aforementioned problems through the participation of the private sector and civil society.

Also, studies show that the mismatch of ideology and prevailing culture in society is a challenge in this regard. The ministry takes steps to promote ideology, so in cases where this ideology conflicts with popular culture, this paradox leads to a lack of effective cultural performance. On the other hand, studies show that the politicization of cultural activities, ie the manner in which these activities are carried out, is influenced by certain stakeholder groups, such as members of parliament, who are more likely to demand specific actions in the same constituency. In summary, the usual cultural performance evaluation methods that are often used after the consumption of cultural budgets need to be reviewed and evaluation in

a comprehensive sense, before spending the budget at the levels of developing and implementing the mesh lines, while consuming the budget at the four levels. The performance of cultural budgets and after spending the budget at the governance and executive levels of evaluation, according to the eight dimensions introduced in the developed model as described in Figure 2 is necessary.

7. Suggestions

The suggestions presented in this research are based on the results of the analysis performed using various statistical methods and techniques and scientifically. The results of pairwise comparisons of the main dimensions in the presented model indicate that from the point of view of the importance of the eight dimensions in the model, the level of policy formulation and planning has the highest degree of importance at 18.1% and then the executive dimension of evaluation in Models with a degree of importance of 15.2% have the highest importance among the eight dimensions. Therefore, the following suggestions are based on the results of the above studies.

- ✓ Seriously apply legal transparency in the field of cultural performance evaluation.
- ✓ The legislature is obliged to periodically review the tasks defined for the Ministry of Culture and Islamic Guidance and other agencies that operate in parallel in the field of culture.
- ✓ Develop cultural policies with an emphasis on the development of cultural infrastructure.
- ✓ Cultural policy makers should formulate policies in the formulation of cultural policies regardless of specific ethnic, tribal, partisan and ideological views.
- ✓ Cultural policymakers should pay attention to the need to eliminate ideological and cultural contradictions in society and align them.
- ✓ Seriously review the policies of distribution of resources of the society with the aim of getting the economy out of the state of extreme government.
- ✓ In determining and separating the duties of the private and public sectors in order to implement and monitor cultural activities, review and pay more attention to the participation of the private sector.

- ✓ The government should improve the cultural performance evaluation system by monitoring the performance of device managers and understanding the need for their continuous response during and even after the tenure, to the decisions made and how they function.
- ✓ Selection and appointment of managers based on competence so that in addition to the main policy and specialization in the field of tasks assigned to other economic, social, sociological, etc. are not unaware.

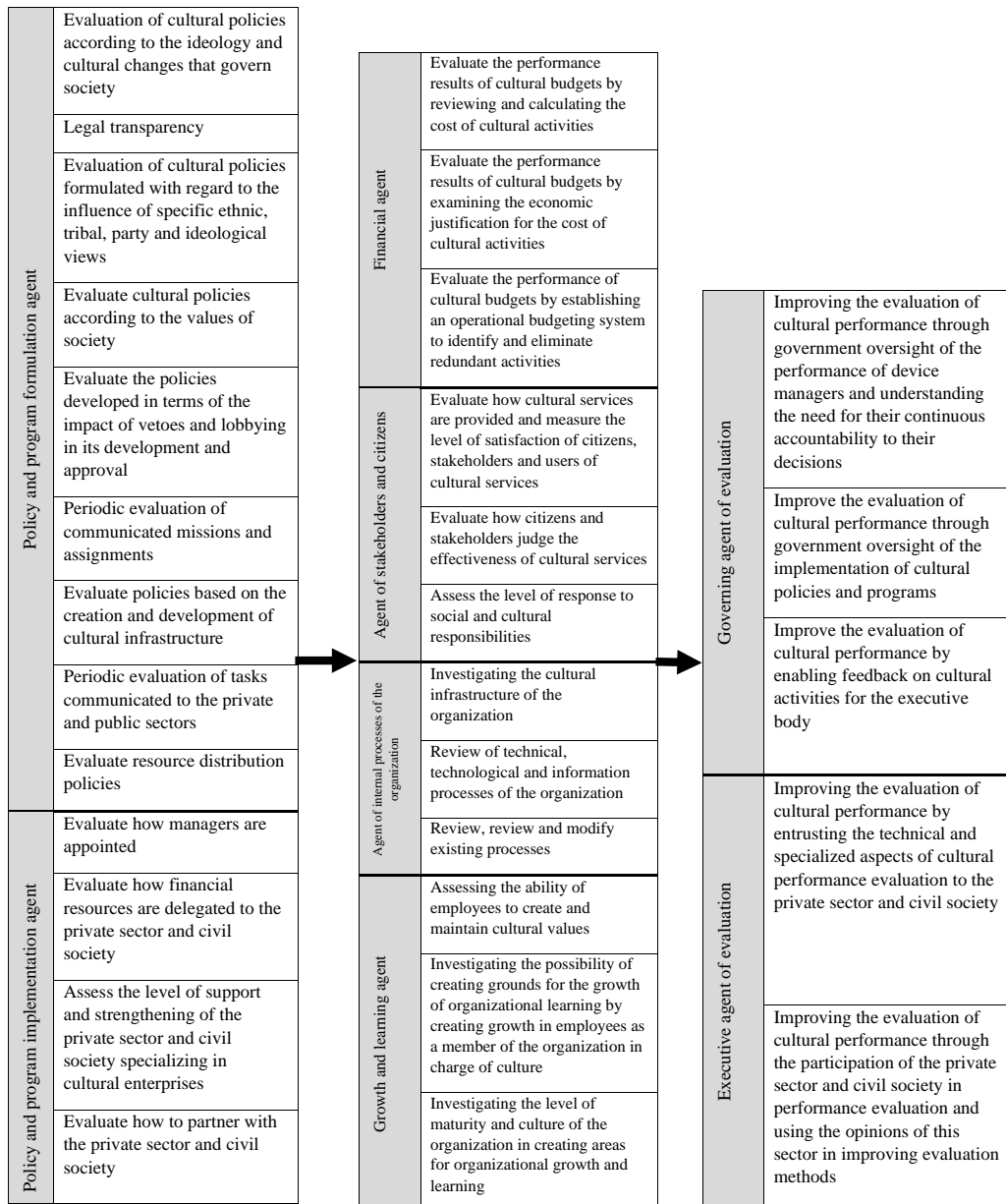


Figure 2. Developed model for evaluating cultural performance based on budget policy

References

- 1) Abul Hassani, Elahe and Mubaraki, Hossein and Kamali, Mohammad and Sharabafizadeh, Nasrin. (1396). Investigating the relationship between performance appraisal and job motivation of therapists in rehabilitation centers and public hospitals in Tehran based on the Herzberg two-factor model. *Journal of Rehabilitation*
- 2) Agostino, Deborah & Arnaboldi, Michael. (2012). *Design Issues in Balanced Scorecards: The What and How of Control*. Elsevier
- 3) Ali Beigi, Amir Hossein and Barani, Shahrzad and Kazmi Dehkordi, Mehdi. (2019). Designing and compiling a comprehensive model for evaluating the quality of teachers' teaching. *Journal of Research in Curriculum Planning*
- 4) Alwani, Mehdi (2016). *Decision making and setting government policy*. Tehran: Samat Publishing
- 5) Azadi, Maryam and Mehdipour, Mehrnoosh and Kadkhodai Eliadrani, Zahra. (2019). Factors affecting employee behavior. *Journal of Psychological Studies and Educational Sciences*
- 6) Bisbe, Josep & Malagueno, Ricardo. (2012). *Using Strategic Performance Measurement Systems for Strategy Formulation: Does it Work in Dynamic Environments?* Elsevier
- 7) Eskandari, Leila and Azar, Adel and Asadi Zahraei, Ehsan. (2014). Designing a dynamic model to evaluate the performance of financial institutions with a balanced scorecard approach. *The first national electronic conference on new achievements in management and accounting sciences*.
- 8) Franco-Santos, Monica & Luciannetti, Lorenzo & Bourne, Mike. (2012). *Contemporary Performance Measurement Systems: A Review of Their Consequences and a Framework for Research*. Elsevier
- 9) Qolipour, Rahmatullah (2016). *Organizational decision making and general policy making*. Tehran: Samat Publishing
- 10) Givarian, Hassan and Rabiee Mandjin, Mohammad Reza. (2015). *Advanced government policy-making process*. Tehran: Mehraban Publishing
- 11) Grosswiele, Laura & Roglinger, Maximilian & Friedl, Bettina. (2013). *A Decision Framework for The Consolidation of Performance Measurement System*. Elsevier
- 12) Javaheri, Fatemeh, Jalali, Sidiassar. (2021). Cultural policy mismatches in Iran Proposing a study model. *Journal of Cultural Studies - Communication*, 22 (53)
- 13) Karak, Sanjay & Sen, Krishnendu . (2019). *Performance Appraisal of Employees: a literature review*. Gurunathan
- 14) Monavarian, Abbas (2017). *Implement and evaluate public policy*. Tehran: Mehraban Publishing
- 15) Nagel, K., Wolf, D. E., Wagner, P., & Simon, P. (1998). Two-lane traffic rules for cellular automata: A systematic approach. *Physical Review E*, 58(2), 1425.
- 16) Pourheidar, Rahimeh and Hassani, Mohammad and Morteza Nejad, Niloufar. (2019). Structural relationships of organizational trust, professional ethics and organizational structure with school effectiveness with the mediating role of teacher performance evaluation. *Journal of Education and Evaluation*
- 17) Rahimian, Hamid and Abbaspour, Abbas and Ghiasi Nodoshan, Saeed and Akbari, Mohammad Naghi. (2018). Develop and validate tools for evaluating the performance of Afghan university presidents. *Journal of Educational Measurement and Evaluation Studies*
- 18) Veronese Bentes, Alexandre & Carnerio, Jorge & Ferriera da Silva, Jorge & kimura, Herbert. (2012). *Multidimensional Assessment of Organizational PerformanceL Integrating BSC and AHP*. Elsevier
- 19) Williams, Ian. (2018). *What is Cultural Performance and Why is it Important?.* Exit Left Performance Academy