

Public expenditure return as a proposed accounting concept for the disclosure of social performance of governmental sector

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Abstract: Although the primary goal of the governmental sector is a social goal that is to raise the level of social welfare of citizens, the International Public Sector Accounting Standards (IPSAS) did not regulate the process of recognition and accounting disclosure of financial information which enables of the evaluation social performance of this sector, the reason of that is the lack of a scientific concept that can be measured and disclosed as a financial information - in the governmental sector - express the social benefits obtained by citizens as a result of the public expenditure done by the governmental sector units. The researcher proposed the concept of public expenditure return as an expression of those benefits, which are considered as social revenue for governmental sector units, to be disclosed through an independent financial statement called the social performance statement. It must be approved as a financial statement that must be prepared by governmental sector units in addition to the four financial statements stipulated in IPSAS 1 which are represented in the statement of: (Financial Position - Financial Performance Change in net assets - financial flows).

Key words: Public Expenditure Return, Accounting Disclosure, Social Performance, Governmental Sector.

1. Introduction

In his book Financial Accounting and the Rise and Fall of Nations in 2014, Jacob Soll stated that accounting is designed to produce high-quality information that supports sound economic decision-making and effective allocation of resources, and that the main role of the accounting profession is to provide appropriate information to decision-makers in order to achieve economic development at the macro and micro levels. (Venter et al; 2018)

achieving economic development at the macro level requires the government to make good use of resources through optimal allocation of public expenditures, but the efficiency of the allocation process is affected by a numbers of variables the most important of which is the absence of measurement and disclosure of the outputs of the allocation process, as the economic and social information system is unable to recording and evaluating the desired social outcomes, which are always in a state of change, and there has been an increase in dissatisfaction with the use of economic statistics alone to measure social performance. (Mcbain and Alsamawi; 2014)

Which requires a quantitative measurement in a monetary form that shows the value of the social return, which is one of the most important necessary measures and challenges facing the governments of countries, especially after the global financial crisis and the funding problems faced by countries, including, for example, the problems faced by the United States of America after 2009 with regard to Refinancing

the same social programs year after year with the absence of a measurement of the returns of these programs, which cost them large debts estimated at the time at 4 trillion dollars. (Saul; 2013)

It became necessary to answer an important question, which is what is the priority to be achieved in order to correct economic and social conditions and improve the quality of life for citizens, whether at work or at home? As well as the answer to the following question: Why is it not possible to obtain a good measure of economic and social performance? According to the findings of research studies in this regard, the priority to be achieved is the social welfare of citizens, or the so-called social welfare which reflects the social performance of the government sector.

But economic and social information systems will not be able to determine the objective level of social welfare achieved for citizens, and then the inability to disclose the social performance of the governmental sector through monetary quantitative information, so it is necessary to rely on a complementary information system capable of measuring and disclosing the monetary value of the social benefits achieved for citizens, which Through which policy makers are able to develop an integrated strategy from the aspects of public expenditure necessary to maximize the social benefit of society. (Moss; 1980)

The researcher believes that this system should be the accounting information system, due to the elements it possesses to achieve an objective measurement of financial information that expresses the social benefits achieved for citizens as a result of public spending by government sector units, as well as the ability to disclose the performance of these units in the form of information Financial statements through approved financial statements and reports, through which government performance both financial and social, can be evaluated.

The measurement and disclosure of financial information in the government sector is regulated by a number of controls called the International Public Sector Accounting Standards (IPSAS), which was first issued in 2000 by the International Public Accounting Standards Board (IPSASB), which was established by the International Federation of Accountants For the purpose of developing high-quality accounting standards for use by public sector entities in the preparation of general purpose financial statements, the term public sector refers to national and regional governments such as state, territory and district), local governments (such as city and town) and related government entities (such as agencies and councils). committees and projects.

These standards are concerned only with the measurement and disclosure of financial performance, and they did not provide a mechanism for disclosing the social performance of the governmental sector, due to the absence of measuring and estimating the revenues generated as a result of public expenditure in many cases where public goods and services have no selling value and are made available to citizens for free or in return Small fees that are not equal to their real value (that is what we can call social revenue), but on the contrary, these standards defined the revenue in paragraphs No. 11 and 12 of Standard No. 9 called: Recognition of revenue from exchange transactions, as "the total incoming flow of economic benefits or service potential during the reporting period when such inflows lead to an increase in net assets or equity, except for increases in respect of owner contributions, and revenue includes only the total inflows of economic benefits or service potential that the governmental entity has received or can receive directly.

Both paragraphs 25 and 27 of the same standard stipulate that "revenue is not

recognized when the value of the transaction cannot be reliably estimated and it is probable that the expenses incurred will not be recovered or revenue will only be recognized to the extent of the expenses recognized as recoverable.” Paragraph No. 15 of the same standard stipulates that revenue is measured by the fair value of the consideration received or receivable, taking into account the amount of any business commitments or reductions in quantity permitted by the entity.

Since the vast majority of public expenditure undertaken by governmental sector units is directed to satisfy citizens’ need for public goods and services such as defense security, health and education - which are services that the state does not sell to citizens - and it is difficult to measure the recoverable expenditures, the value of the benefits is not recognised for The social performance achieved by citizens as a result of this expenditure, in addition to not relying on the value of public expenditure absolutely as an expression of the reality of what these benefits were achieved as a result of many variables, the most important of which is the misallocation of expenditures. (Tamera; 2021)

Which means that the lack of accounting disclosure about social performance For the governmental sector, it is mainly due to the lack of monetary quantitative measurement of the social benefits achieved by this sector for citizens as a result of the difficulty of this measurement, and the lack of a scientific concept through which this performance can be expressed.

The researcher presents this paper as one of the contributions of the accounting literature to improving the level of disclosure and transparency in the financial statements of governmental sector units by avoiding the shortcomings in disclosure of the social performance of this sector, and in order to form a vision for answering the research question represented in: How can the social performance of the governmental sector be disclosed?

The researcher will further discuss and analyze numbers of research studies that dealt with the topic of measuring the social benefits achieved for citizens as a result of public expenditure as a main reason for not disclosing this performance. The researcher will also study a process based on the investigation of experts and those familiar with the field of research, in order to test the validity of the research hypothesis that was formulated in the light of the results of the discussion of numbers of previous research studies related to the causes of the research problem and how to overcome it. This hypothesis is represented in the following:- There is a significant relationship with statistical significance between the public expenditure return as a proposed accounting concept, and the disclosure of governmental sector social performance.

2. Literature Review

The literature of scientific research in both the economic and accounting fields suffers from the lack of research studies that dealt with measuring the benefits achieved from public spending in order to express the social performance of the governmental sector, and previous research efforts made several attempts to achieve this measurement using numbers of various measures according to the vision of existing study and the field of application.

It is clear to the researcher from the results of these studies that the research studies

addressing the issue of measuring the benefits achieved for citizens as a result of the allocation of public expenditures was done at the level of specific economic sectors and not at the level of all macroeconomic sectors, which led to the absence of feedback on the process of allocating public expenditures at the total level of the state's general budget .

It is clear from the research studies that dealt with the subject of measuring the social benefits achieved for citizens as a result of public spending, that these studies use a number of methods of measuring social benefits, which started with the theory of homogeneous functions, which is one of the important topics in economic literature leading to the methodology of the social rate of return on investment (SROI), which is currently The most important and most commonly used measure in the field of measuring social benefits derives its philosophy from the principle of cost-benefit analysis and derives its mathematical formula from the mathematical framework of the rate of return on investment in commercial projects ROI.

Despite the number of methods used in trying to achieve an objective measurement of the social benefits achieved for citizens through the concept of social welfare, as well as the research efforts related to the development of methodologies for this measurement, these methods did not provide an objective measurement of these benefits, because they did not achieve a real and direct measurement of the change in the level of change. The social welfare achieved as a result of public spending, and the reason for this is due to many shortcomings in the methodologies used in the measurement, as well as a number of issues related to the concept of social welfare itself.

On the level of measurement methodologies, many aspects of criticism have been directed at these methodologies, especially the criticisms related to the social rate of return on investment (SROI) methodology with regard to how to determine social benefits, which are based on field surveys of a number of individuals who are assumed to be the beneficiaries of the implementation of social programs, as well as how to determine the financial value of these benefits.

As for matters related to the concept of social welfare as a reason for not achieving a real and direct measurement of the change in the level of social welfare achieved as a result of public spending, this may be due primarily to the difficulty of measuring the concept of social welfare in itself, which went through many stages of development during the period from 1970 until 1980 by a number of researchers, including Sen Starret, Blackorby, Donaldson (Geoffrey; 1990). Given the difficulty of measuring the concept of social welfare compared to output and the inability to achieve an objective measurement of the level of well-being despite numerous attempts by research studies governments resort to maximizing output instead of maximizing welfare. (Misch et al.; 2013)

The difficulty of measuring the concept of social welfare is due to several reasons namely: This concept is based on the individual preferences of citizens and not society as a whole (weymark; 2013), as it is a multi-dimensional concept and context and is constantly modified to reflect the prevailing social realities, and it consists of amaterial dimension that includes some economic indicators Such as income employment, level of education, social security services, and another personal dimension such as happiness, satisfaction, availability or general insecurity (Moss; 1980). In addition, this concept cannot be generalized as it does not take into account the different aspects of citizens' lives that require continuous review and

evaluation to know What those aspects mean for each country and region so that this assessment reflects prevailing social realities and contributes to meeting the needs of citizens. (Martinez et al.; 2017)

With the development of the business environment and social life, the concept of social well-being is no longer actually based on one dimension only, which is the economic dimension, but has become multi-dimensional and includes health education, employment, the environment and many other dimensions necessary to measure the well-being of the individual within society (Espina and Arechavala; 2013) This concept is also based on what individuals can do now and not on what they can do in the future (Fleurbaey; 2014)

Since the ability of individuals to meet their needs depends on what they get from income that enables them to meet them, social welfare has been defined by a number of researchers as “the available income after reducing it by the coefficient of inequality in the income distribution” and it was used as an indicator of inequality in Income distribution by researcher Dalton in 1920 as the first researcher to use this concept to express inequality in distribution, and it was also used for the same purpose by researcher Atkinson in 1970, and from the studies that defined this content and used it as a measure to express the efficiency of resource allocation study (Villar; 2001) The study (Creedy and Héroult; 2012) defined it as "the average per capita disposable national income", and the study (Quentin and Shlomo; 2002) defined it as "the level of per capita income" in light of individuals' concept of well-being and based on their view and evaluation of what they receive It is based on income or what they consume in comparison with others and not according to the absolute value of what they receive from income or what they consume.

The process of measuring the level of social welfare - given that it is defined as the disposable income after deducting it by the coefficient of inequality in the income distribution - faces a number of challenges, the most important of which are:

- Determining the transfers that will be made to individuals in order to improve the level of well-being, as well as the appropriate measurement tools. (Magdalou; 2018)
- Measuring the level of social welfare for society as a whole requires studying a number of variables, namely (employment and unemployment, income distribution, taxes and social expenditures, social security pensions, health care, education, housing poverty and social assistance. (Mesa-Lago; 2017)
- Studying the variables that have a fundamental impact on the level of well-being the most important of which are taxes, because of their impact on the level of economic and social life through the level of income (Selen and Karas; 2018), as well as the effect of corruption of government officials for their possession of most incentives, which leads to a decrease in the amount transferred from incentives to individuals, which entails Inability to meet their needs. (Toukan; 2017)

The researcher sees the existence of another matter related to the concept of social welfare as a reason In the failure to achieve a real and direct measurement of the change in the level of social welfare achieved as a result of public spending, which is related to the content of this concept itself, where the concept of social welfare - in the light of the welfare economy - expresses the preferences and priorities of society Social welfare "represents the weighted sum of the benefits obtained by individuals"

(Suzumura; 2002, Fleurbaey; 2014), and therefore the concept of social welfare does not fully reflect the preferences of all members of society, and the choices of individuals for goods and services are not completely subject to free choice, and even Social welfare is fully representative of the preferences and desires of individuals. The preferences of the society as a whole for a commodity must be the same as the preferences of any individual in society. (Haradhan; 2011)

Hence, the researcher believes that although the concept of social welfare is a strategic goal for public spending (van de Walle; 1996), it is not considered an appropriate entrance to achieve an objective measurement of the benefits achieved as a result of this spending, due to the difficulty of measuring it and related to the difference of its real content from its philosophy. Therefore, it is necessary to work on finding the appropriate approach to achieve and make available financial information that objectively reflects the reality of the social performance of the government sector and enables policy makers and those in charge of privatization to rationalize privatization decisions by directing public spending towards aspects that maximize the public benefit of citizens at the level of all economic sectors .

3. Research Methodology

The researcher discusses the concept of the return on public spending as a proposed methodology to avoid the lack of measurement of the social benefits that have been achieved for citizens as a result of the activities carried out by the government sector units in order to measure the social performance of these units and disclose it through the financial statements in order to contribute to the evaluation of the performance of this sector and help decision makers and decision makers Policies in determining the optimal mix of public expenditures that maximize the public benefit of citizens

The researcher will discuss the content of this concept and how to measure it, and this will be tested through a field study based on a survey of a number of experts in the countries registered with the International Monetary Fund database, in order to indicate the extent to which this concept is accepted or rejected in measuring and disclosing the social performance of the government sector.

3.1 The concept of public expenditure return

The researcher found the scarcity of the term “return on public spending” in research studies, and in the few studies in which the term “return” was mentioned in conjunction with one of the aspects of public spending, but it was mentioned missing the linguistic meaning of the word “return” which was defined in both Arabic and English as being “Revenue, income or returns from trade or investment profit,” as this term was mentioned, missing the scientific content of the term return, which is based on comparing the income achieved with the cost spent to achieve this income according to the cost-benefit analysis principle as well as the accounting interview principle. Explicit as a term that expresses the return achieved by citizens from public spending at the level of all economic sectors in the country, and the economic and accounting literature did not include a specific definition of this concept.

The study (Benin; 2015) was one of the studies in which the term “return” was mentioned in conjunction with one of the aspects of public spending, which aimed to measure the impact of public spending on the agricultural sector in Africa. In this study, the researcher used a measure of the added value (the increase in productivity) per hectare of Agricultural land as a result of public spending in the field of agriculture. The term (return) was also mentioned in the study (Cappelen et al.; 2013)

which was conducted with the aim of measuring the impact of spending by the Norwegian Research Council in the field of research and development by analyzing the performance of a group of establishments during the period from 2001 to 2009 using one of the Econometric models to analyze the relationship between worker productivity and spending by the Norwegian Research Council on research and development.

The researcher believes that the reason for the loss of the term (return on public spending) to its scientific content and linguistic meaning in the studies in which it was mentioned is due to the interest of those conducting these studies in measuring the impact of public spending in a particular sector through the productivity scale, without attempting to actually measure the value of the income achieved for citizens as an expression of return Public spending within this sector, and only the productivity indicator to express the return on this spending.

The researcher sees the possibility of using the term (return on public spending) as an accounting concept that reflects the financial value of the social benefits achieved for citizens, and at the same time reflects the value of the public money spent by the state to meet the citizens' demand for public goods and services that brought them these benefits, especially since the strategic objective of public spending is In increasing the level of well-being of citizens (van de Walle; 1996), and that the state's role in economic activity, according to the theory of market failure, is to provide goods and services that are in the interest of society as a whole and that markets failed to provide to citizens as a result of individual preferences of market participants and their desire to achieve profits (Furton and Martin; 2019), and that the state's social responsibility is to support its citizens and achieve social justice among them through the redistribution of income. (Khemani; 2017)

The researcher can then define the concept (return on public spending) from an accounting perspective - taking into account the determinants related to the objective of public spending and the role of the state in economic activity and its social responsibility - this definition is represented in "the improvement in the level of citizens' welfare due to the increase in their income level or the achieved savings." them to spend as a result of obtaining what the government provides of public goods and services, or what it provides of direct and indirect cash transfers."

Bearing in mind that the citizens mentioned in the definition are the citizens who are entitled to the services, goods and cash transfers provided by the government according to the eligibility criterion determined by the competent authority in the country. Any improvement in their level of well-being occurs, such as if patients die in government hospitals or students fail in public schools and universities.

The researcher believes that in these cases, accounting must be recognized for what we can call public spending losses, which can be defined as "the cost of public goods and services and direct and indirect cash transfers obtained by citizens and did not lead to an improvement in their level of well-being. To complement the researcher's discussion of the accounting measurement methodology for the return on public spending as a measurement methodology whose purpose is to objectively express and disclose the reality of the social performance of the government sector, the researcher will discuss in the next part how to achieve this measurement and then how to disclose.

3.2 The approach of achieving the accounting measurement of public expenditure return

The researcher believes that the achieved part of the citizens' aggregate demand for public goods and services, which we can call (Real Public Demand), represents the appropriate entrance to measure the term (Return on Public Expenditure), and this approach has been used before with regard to the unrealized portion of expression and measurement. The so-called concept of social loss (SL) by researchers (Ben-David and Tavor;2011)

The researcher believes that this approach enables those in charge of privatization to ensure that the full impact of government spending is transmitted to citizens, and it also expresses the content of the definition that was established for the return on public spending, as the achieved part of the total demand for public goods and services expresses the increase in citizens' income. Or the savings achieved for them in spending due to obtaining goods and services provided by the state represented by its government without paying the financial return that they were willing to give up in order to obtain them from the markets, and then this leads to an increase in the level of social welfare for the citizens who obtain these goods and services.

And supports the researcher's vision of using the entrance to the demand for goods and services provided by the state as an entrance to measure the return on public spending, is to use this same entrance to estimate the optimal volume of production for these goods and services, as a result of the restrictions imposed on the public budget and the lack of the economy of public goods and services to measure the return on production and load the citizen in. This economy is a fixed percentage of the cost of producing any quantity of goods and services. (Van den Nouweland; 2018)

The researcher's vision also supports the effect of joint consumption, which means that public goods and services are used simultaneously by all consumers without excluding any individual, and for this reason, public goods and services are called collective goods or non-exchange goods, and consumers can obtain them without clarity of their preferences and consumption. Without paying for it, then consumers do not need to reveal their real demand for public goods and services in the market, which means that there are no demand curves for public goods and services.(Agiobenebo; 2004)

Hence, using the (demand for public goods and services) entry to measure the return on public spending achieves a double measurement, as it achieves data related to the outputs of the privatization process by measuring the return on allocation decisions, as well as achieving data related to the inputs of the privatization process through measuring the demand for public goods and services. Which is of great importance for policy makers in order to overcome the problem of the lack of a clear definition of the demand curves for public goods and services, as this entry serves to provide information that is absent from the government regarding the volume and quality of demand for goods and services that it can provide to citizens, as it entails. On the availability of this information, the government should reconsider the combinations of production in order to achieve an adequate supply of goods and services that achieve balance at the overall level of the national economy and maximize the public benefit of citizens.

The researcher believes that achieving the accounting measurement of the return on public spending in light of the proposed approach to the measurement process requires discussing the variables that are compatible with this approach and achieving the

measurement of the monetary value of that part of the total demand for public goods and services, which expresses the benefits achieved for citizens as a result of the allocation of public expenditures, and this is what will be discussed researcher in the next part.

3.3 The model of achieving the accounting measurement of the public expenditure return

Achieving the accounting measurement of transactions requires that these transactions be quantifiable in cash, and this is the essence of the measurement process, which results in determining the monetary value of these transactions recording them in the accounting books and disclosing them in the financial statements and reports, and then the accounting measurement of the return on public spending requires a specification of the model variables. The benchmark that achieves the monetary value of this return through the proposed measurement approach.

In light of the proposed measurement approach, the researcher believes that these variables are represented in: (the total actual cost of producing one unit of the good or service provided by the state in a particular sector - the number of units of goods and services that the citizen obtains as a result of the demand for them in this sector), and then The mathematical function of the model to achieve the accounting measurement of the return on public spending for the citizen in one of the economic sectors is represented in:

$$\mathbf{Rg_{PS}} = \mathbf{C_{S \text{ per Unit}}} * \mathbf{T_{U \text{ Per Person}}} \longrightarrow \mathbf{1}$$

$$\mathbf{P = 1, S = 1}$$

The value of the return on public spending achieved in the sector can also be found by multiplying the variables of function No. 1 by the variable number of individuals who actually obtained the goods and services of the sector P Real, as shown by the following function:

$$\mathbf{Rg_S} = \mathbf{C_{S \text{ per Unit}}} * \mathbf{T_{U \text{ Per Person}}} \times \mathbf{P_{Real}} \longrightarrow \mathbf{2}$$

$$\mathbf{S = 1}$$

The researcher believes that both the actual cost variable of producing one unit of goods and services in a particular sector CS per unit and the variable number of units of goods and services obtained by the citizen in this sector TU Per Person work to achieve the value of the real demand for public goods and services as well as the monetary value Which expresses the increase in the level of well-being of citizens as a result of what the state, represented in its government sector, undertakes to spend to provide goods and services that meet their needs.

However, it requires government agencies to determine the nature of the good or service they provide, according to the nature of their activity in the economic sector in which they operate, and to use cost accounting systems to measure the actual cost of unit production of this good or service, where the unit production cost is the total spent of current expenses for the purpose of producing this unit, in addition to this unit's share of the depreciation of the existing capital assets in the production process, as well as its share of the administrative expenses necessary to ensure that the facility continues to provide its own good or service, provided that the administrative expenses

include the annual depreciation of infrastructure, facilities and assets on The different types.

3.4 Recognition and disclosure accounting of public Expenditure return

The researcher's vision with regard to the accounting recognition and disclosure methodology for the return on public spending is: Recognizing this return as social revenue and disclosing it within the social performance statement, recognizing the same value as an asset and disclosing it within the items of the statement of financial position as one of the items of intangible assets under the name of human capital. This is illustrated by the following double entry:

Debit / asset

(Intangible assets - human capital)

Credit / Social Income (public expenditure return)

As for the accounting disclosure and recognition methodology for public expenditure losses, it is represented in recognizing the value of these losses as a reduction in the value of the social revenue achieved during the year and disclosing it within the social performance statement, and recognizing the same value as a reduction in the value of human capital in the statement of financial position, where the capital has already been increased Human money is the value of the goods and services that citizens obtain through the return on public spending (social revenue), and as a result of the lack of improvement in their level of well-being, whatever the reason for this human capital must be reduced by the amount it has been increased so that the disclosure of social performance is an objective disclosure.

Debit / Loss Public Expenditure

Creditor / Assets (Intangible Assets - Human Capital)

Hence, the researcher believes that the list of social performance is very important as it is a channel for disclosing the social performance of the administrative body and the general government, given that the return on public spending represents the social benefits that have been achieved for the community as a result of the state's expenditure of public money, which facilitates parliamentary and popular oversight and the competent authorities on government performance regarding It is related to achieving the objectives of the state's general budget and maximizing the public benefit of citizens.

The presence of this list within the other financial statements is also of great importance as it is a control tool that translates the achieved social benefits to the community in the form of monetary values that are compared with the monetary values in the financial performance statement and whether there is a good use of the available financial resources or there is a waste of these resources. This is in addition to being a digital disclosure tool for the annual contribution of the government sector to the country's human capital.

4. The results of Practical study

The researcher presented the subject of the research for the survey inside and outside the Arab Republic of Egypt, where the original community of the study consisted of the group of member states of the International Monetary Fund, which numbered 183 countries, including the state of the Arab Republic of Egypt, and the researcher relied in obtaining the data for the study on survey lists sent to The sample

items numbered (750) from the vocabulary of the study community, regardless of their field of work and scientific specializations. The participants in the study belonged to governmental and non-governmental agencies and international institutions. The number of lists that were answered reached (502) lists, and this represents a rate of 67%, of which the researcher excluded 25 lists due to their scientific and practical specialization in the field of the research topic under study, and thus the number of lists on which the statistical analysis was conducted is 477 lists, or 64%, by 366 List inside the Arab Republic of Egypt 109 List outside the Arab Republic of Egypt. The researcher faced a number of difficulties to obtain this number of responses, the most important of which is the small number of the target group with scientific and practical background in the subject of the research, and this is evident from the neutral responses to many of the survey statements. The results were:

Research Hypothesis

- There is a significant relationship with statistical significance between the public expenditure return as a proposed accounting concept, and the disclosure of governmental sector social performance.

First: the results of the research hypothesis test

Pearson's correlation coefficient for the research hypothesis

	number	average	Pearson Correlation	Sig. (2-tailed)
Public expenditure return	477	4.021	.612**	.000
.Disclosure of governmental sector social performance	477	3.7866		

** . Correlation is significant at the 0.01 level (2-tailed).

We note from the previous table that:

The relationship between the achievement of the accounting measurement of the return on public spending, and the realization of the feedback to the process of allocating public expenditures is direct and highly statistically significant, as the value of the Pearson correlation coefficient reached 61% with a statistical significance level of 0.00, which is smaller than the level of significance 0.05, meaning that we are confident with a percentage of 95 % of the fact that achieving the accounting measurement of the return on public spending leads to the achievement of feedback on the process of allocating public expenditures and vice versa, and therefore we can accept the second research hypothesis which says that there is a significant statistically significant relationship between the achievement of the accounting measurement of the return on public spending, and the achievement of the feedback on the process of allocation of expenditures the public.

Second: The results of testing the effectiveness of the proposed definition of the concept of public expenditure return

T-test to evaluate the proposed definition of the concept of return on public spending

One-Sample Test						
Test Value = 3						
	Number	average	standard deviation	T	Df	Sig. (2-tailed)
Definition	477	3.8205	0.59578	30.080	476	.000

We note from the previous table that:

The level of statistical significance corresponding to the T-test equals 0.00, which is less than the level of significance 0.05, and therefore we can accept the hypothesis that the average opinions of the sample members differ from the neutral mean of the five-point Likert scale equal to 3, and by noting that the average opinions of the sample members equal 3.82, which is Greater than the impartial mean of the five-point Likert scale, equal to 3, if we can judge that the real average of the opinions of the sample members is greater than 3, that is, they tend to agree with the proposed definition.

Third: The results of testing the effectiveness of the approach to measuring the concept of public expenditure return

T-test to assess the effectiveness of the approach to measuring the concept of public expenditure return

One-Sample Test						
Test Value = 3						
	number	average	standard deviation	T	Df	Sig. (2-tailed)
approach of measuring	477	3.8172	0.58104	30.717	476	.000

We note from the previous table that:

The level of statistical significance corresponding to the T-test equals 0.00, which is less than the level of significance 0.05, and therefore we can accept the hypothesis that the average opinions of the sample members differ from the neutral mean of the five-point Likert scale equal to 3, and by noting that the average opinions of the sample members equal 3.82, which is It is greater than the impartial mean of the five-point Likert scale, which is equal to 3. If we can judge that the average opinions of the real sample members are greater than 3, that is, they tend to agree to the proposed approach to measure the concept of return on public spending.

Fourth: The results of testing the effectiveness of the methodology for measuring the concept of return on public spending

T-test to assess the effectiveness of the methodology for measuring the concept of public expenditure return

One-Sample Test						
Test Value = 3						
	number	average	standard deviation	T	Df	Sig. (2-tailed)
methodology for measuring	477	3.6990	0.59812	25.522	476	.000

We note from the previous table that:

The level of statistical significance corresponding to the T-test equals 0.00, which is less than the level of significance 0.05, and therefore we can accept the hypothesis that the average opinions of the sample members differ from the neutral mean of the five-point Likert scale equal to 3, and by noting that the average opinions of the sample members equal 3.7, which is It is greater than the impartial mean of the five-point Likert scale, which is equal to 3, so we can judge that the average opinions of the real sample members are greater than 3, that is, they tend to agree with the proposed methodology for measuring the concept of return on public spending.

5. Summary

Through this research, the researcher discussed how to disclose the social performance of the government sector, after discussing and picking up a number of research studies that discussed the topic of measuring the social benefits achieved for citizens as a result of public spending, and given the challenges surrounding the

process of measuring social welfare that make it difficult to achieve a measure of social welfare. The real change in the level of citizens' welfare and then judge the performance of the government sector as a major contributor to achieving this welfare. The researcher proposed the concept of return on public spending to measure and disclose the social performance of the government sector, and the researcher used the entrance to the demand for public goods and services to achieve the measurement of this return.

To complement the research plan established by the researcher and for the purpose of accepting or rejecting his findings during the analytical study of some previous research efforts, the researcher conducted a practical study that included a field study to survey the opinion of those with knowledge and experience inside and outside the Arab Republic of Egypt regarding his research hypothesis. The results of this study came to accept the research hypothesis represented in the existence of a fundamental relationship between the return on public spending as a proposed concept and the disclosure of the social performance of the government sector.

The researcher sees the possibility of repeating this study in the future on a larger scale of the countries of the world in order to generalize the proposed concept and its validity with the different nature of the government sector from one country to another.

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