

Public sector organizations have been significantly changed during the last few years because of the increasing environmental pressures, changes in community expectations of public sector organizations, political influence in their management and an increasing demand by governments for accountability. As a result, public sector entities have been forced to consider new management practices in order to provide more effective, efficient and economical public services, a trend which has been conceptualized under an umbrella of New Public Management (NPM). There are certain factors such as time needed, leader support, environment stability and continuation, resources needed and organizational culture that affect the effective adoption and implementation of the NPM or reforms. In this study three models have been used to explore the relationship among variables of performance measurement of reforms through hypotheses testing using correlation and regression analysis. The results show that time needed, leadership support and organizational culture have positive relationship with perceived benefits of PM whereas, goal clarity has negative relationship with perceived benefits of PM.

**Key Words:** New Public Management, time needed, goal clarity, organization culture, leadership support, accountability, perceived benefits of performance measurement.