Budget Paper No.3 Key Performance Indicators

Guidance document for the Northern Territory Government

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| --- | --- |
| Acronyms | Full form |
| BP3 | Budget Paper 3 |
| DTF | Department of Treasury and Finance |
| KPI | Key Performance Indicator |

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# Scope

This document provides guidance on developing appropriate performance information as part of the budget development process.

# Purpose

The Northern Territory Government approach to budgeting is based on outputs and objectives. This document explains how to select appropriate outputs, objectives and indicators at an agency level. The guidance and examples in the document will help agencies comply with the:

* *Financial Management Act* 1995 and the Treasurer’s Direction – Organisational performance and accountability
* *Public Sector Employment and Management Act* 1993
* Northern Territory Government Agency Organisational Review Framework.

This guidance document is part of a broader performance and accountability reporting framework that links government priorities and or statutory responsibilities, individual agency objectives, output reporting and program level reporting to help show how individual programs contribute to government priorities and or statutory responsibilities.

# Introduction

To generate and maintain trust and confidence in public services, agency budget statements and annual reports should reflect the public sector principles under the *Public Sector Employment and Management Act 1993,* including the effective, efficient and appropriate use of public resources. Performance information should also capture how the delivery of public services creates value for stakeholders.

Good quality performance information supports agencies to[[1]](#footnote-2):

* measure progress towards meeting government priorities and or statutory responsibilities
* identify what policies and activities work and why they work
* drive changes in the efficiency and effectiveness of services
* make decisions about how best to allocate resources to achieve competing priorities
* demonstrate achievements and explain variance from expectations.

As part of the Budget development process, each agency is required to:

* articulate the agency’s objectives[[2]](#footnote-3) and how these contribute to the achievement of government’s strategic priorities and or statutory responsibilities
* develop and report key performance indicators (KPIs) that enable assessment of performance against the agency’s objectives, noting that there is no ‘one size fits all’ approach.

Appendix A shows how the process for developing agency performance information integrates with the Budget development timeline.

Agency performance information complements financial information. Financial information focuses on the cost of inputs and reports how much an agency is funded and how funds have been spent delivering goods and services (outputs)[[3]](#footnote-4). Performance information focuses on both the delivery of outputs and how well an agency has used its funding to achieve objectives.

# Developing objectives, outputs and output groups

## Objectives

Objectives are clear, measurable statements of what the agency aims to achieve.[[4]](#footnote-5).

**Short, concise statements**

* Objectives should focus on a single intent that is specific to the output group.
* Objectives that are too broad may be difficult to measure. Try not to include too many target groups or areas. Try not to use the word ‘and’ in the objective statement as it may encourage lists of sub-objectives.[[5]](#footnote-6)
* Objectives should be understandable to a wide range of audiences and not include technical jargon.

**Focused on results**

* Objectives should clearly identify what is to be achieved (results) rather than strategies, services, products or processes.
* Results are not things agencies can do but are changes expected to be observed for the agency’s customers, in the community, environment or economy as a result of agency outputs.[[6]](#footnote-7)

**Contribute to government priorities and or statutory responsibilities and goals**

* Agency objectives should link to the achievement of Government’s strategic priorities and statutory responsibilities and goals, as articulated by public commitments, agreements and published strategies

**Can be influenced by the agency over the short or medium term**

* Objectives should be directly and materially influenced by outputs of the agency in the short or medium term.
* Where external factors can materially influence performance (such as policies or performance from other agencies or demographic changes), include commentary on those potential influences within the performance information template (Appendix D).
* There may be lags between service delivery and the achievement of objectives. Where appropriate, agencies should use milestones to measure progress and include commentary on the relationship between milestones and the longer term target in the notes section of the performance information template (Appendix D).

**Measurable or verifiable through key performance indicators**

* Objectives should be measurable or verifiable.
* See [section 2](#_Developing_key_performance) for more guidance on developing appropriate key performance indicators.

## Outputs and output groups

Outputs are the services provided or the goods produced by an agency for users external to the agency. Outputs that are intended to contribute to the same objective are aggregated into an output group.

Agencies should consider their size and complexity in determining the appropriate level of service specification for output reporting. An appropriate degree of disaggregation of services enables better analysis of the data.[[7]](#footnote-8)

Undertaking a logic mapping process is a useful starting point to determine agency outputs (further information at Appendix B). Agencies can also review their corporate structure and consider where it is possible to aggregate activities and services to form one output.

There is no ‘one-size fits all’ approach to the optimal number of outputs an agency should have due to the significant variation in services across government. Smaller-sized agencies, and agencies with relatively homogenous services may have fewer than three outputs, while larger-sized and/or more complex agencies may report on significantly more.

# Developing key performance indicators

## Types of key performance indicators

Key performance indicators (KPIs) are used to measure objectives and service delivery. Agencies should also use KPIs for continuous quality improvement and internal reporting. KPIs, including variance commentary, are publicly reported in Budget Paper No. 3 (BP3) and agency annual reports.

There are many ways of categorising KPIs, with differing definitions used across jurisdictions. The Northern Territory Government categorises KPIs into:

* **objective indicators** – measures that determine if the agency has achieved the desired objectives and, where appropriate, the level of resources used by the agency to achieve these objectives
* **output indicators** – measures that monitor the quantity, timeliness, accuracy and efficiency of outputs produced by the agency.

The appropriate number of KPIs for each agency will depend on its size and complexity.

### Objective Indicators

Objective indicators are measures that track progress towards achieving or maintaining desired objectives. In some cases, cost effectiveness indicators can also be used (refer Table 1) as these enable efficiency comparisons between different policy, program and service delivery approaches in delivering desired objectives.[[8]](#footnote-9)

**Table 1: Potential objective indicators**

|  |  |  |
| --- | --- | --- |
| KPI type | Definition | Example |
| Effectiveness indicators | Measures of quality in achieving the desired objectives | Reduce the total number of road deaths per 100,000 registered vehicles by 10% by 2030  Increase the proportion (%) of students achieving national minimum standard of reading and numeracy by 10% and 15% respectively by 2030  Reduce the proportion (%) of community corrections offenders returning to corrective services within two years of discharge by 10% by 2030 |
| Cost effectiveness indicators  (optional) | The estimated unit cost ($) of producing well-defined objectives[[9]](#footnote-10) | Reduce the cost ($) per student graduated by 10% by 2026  Reduce the cost to $35,000 per quality-adjusted life year saved |

It is important to ensure the selected effectiveness indicators adequately measure the agency objectives. Table 2 provides examples of KPIs that do not adequately measure the desired objectives.

**Table 2: Examples of indicators not measuring objectives**[[10]](#footnote-11)

|  |  |  |  |
| --- | --- | --- | --- |
| Agency objective | Original KPI | Issue | Better KPI |
| Improved standards of learning and development | Increase percentage of positive responses to teacher collaboration within primary schools | This measures satisfaction with teacher collaboration activities and does not measure the standards of learning achieved by students. | Increase the proportion (%) of students achieving national minimum standard of reading and numeracy by 10% and 15% respectively by 2030 |
| Net zero emission, climate-ready economy and community | Reduce annual energy costs for schools participating in [program X] | This indicator does not measure the degree to which emission reduction has been achieved – it is a side benefit of reducing emissions and an incentive for schools to participate in a specific program, not the primary objective | Reduce the level of greenhouse gas emissions by 25% by 2028 |

### Output Indicators

Output indicators complement objective indicators and assess the quantity, quality and efficiency of goods and services produced by agencies (Table 3). The focus of output efficiency indicators is on the cost of production per unit of output (technical efficiency). It can be useful to have a combination of complementary indicators to gain a comprehensive performance picture (for example, a focus on efficiency may lead to a decrease in quality, unless both are monitored).

**Table 3: Potential output indicators**

|  |  |  |
| --- | --- | --- |
| KPI type | Definition | Example |
| Activity | Measures the volume of work undertaken - the number of services provided, the number of service recipients, the number of goods produced[[11]](#footnote-12) | Increase total number of preschool enrolments by 10% by 2025  Maintain the number of building assets inspected at 1,000 per year by 2025  Increase the number of school-based road safety education sessions delivered to 150 per quarter by 2022 |
| Access[[12]](#footnote-13) | Measures how easily the intended recipients can obtain a good or service – timeliness of access (waiting times, processing times), affordability of access (out-of-pocket costs of medical services) and service availability.[[13]](#footnote-14) | Increase the proportion (%) of emergency department presentations departing within 4 hours by 15% by 2023  Increase the proportion (%) of 000 calls answered within 10 seconds to 95% by 2024 |
| Quality | Measures how fit for purpose a good or service is – extent to which outputs conform to certain standards (such as legislative or service standards), accuracy (of payments or decisions), safety of good or service, and responsiveness to client needs (satisfaction)[[14]](#footnote-15) | Increase the level (%) of compliance with financial reporting obligations to 98% by 2024  Increase the proportion (%) of grant application decisions made within 30 days to 90% by 2025  Increase the level (%) of patient satisfaction with emergency department care by 20% by 2024 |
| Efficiency | The comparison of input and output (resources used divided by number of units produced) – cost of resource used in dollars per unit of output[[15]](#footnote-16) | Reduce the cost ($) per student enrolled in early childhood education by 15% by 2026  Maintain the cost ($) per prisoner per day at $317 for 2022-23  Reduce the processing cost ($) per grant by 15% by 2024 |

## Characteristics of good key performance indicators

It is a requirement for Budget Paper No. 3 KPIs to adhere to the following SMART principles:

* **Specific:** measures are well-defined
* **Measurable:** measures that can be quantified and measured
* **Achievable:** measures should reflect the agency’s ambition for improvement but achievable within the available resources
* **Relevant:** measures should reflect what the agency is trying to achieve and not simply what is easy to measure
* **Time-bound:** it should be clear when the activity measured should be delivered by

Table 4 outlines key questions that indicate whether a KPI meets the SMART principles.

**Table 4: Consideration of the SMART criteria**[[16]](#footnote-17)

|  |  |
| --- | --- |
| **Criteria** | **Consideration** |
| **Specific** | Key Question: Is the description linked to a rate, number, percentage or frequency?   * Are the KPIs in ‘plain English’? * Do they contain jargon or unexplained acronyms? |
| **Measurable** | Key Question: Is there a reliable system in place to measure progress?   * Does the KPI show a trend over years? * Is there a target or benchmark to measure achievement against? ([see section 2.4](#_Setting_targets_1)) * Is the form of measurement used clear and in a quantifiable amount (e.g. # or %)? * Is the form of measurement used appropriate to express success of the program/service? |
| **Achievable** | Key Question: With a reasonable amount of effort and application, can the KPI be achieved?   * Have the deliverables or KPIs changed significantly over years without a reasonable explanation? |
| **Relevant** | Key Question: Does the KPI link government priorities and or statutory responsibilities and related objectives?   * Is there clear justification for why the KPI was selected? * Is it worth reporting? Is there a better indicator? * If a KPI has changed, is there a footnote explaining the change? |
| **Timed** | Key Question: Does the KPI span the relevant forward years?   * Is a timeframe specified for achieving the KPI (over several years)? * Does the KPI avoid vague language like ‘timely’ or ‘ready to implement’? * Does the measure provide information in time for action to be taken? |

In addition, KPIs should be:

* developed in consultation with relevant stakeholders – agency staff with technical ability and strategic management skills, other agencies that may have similar objectives, DTF and client groups, where deemed appropriate.
* assessed against indicators currently used by other jurisdictions, national reporting or peak bodies

## Collection of performance information

Selected KPIs must use sources of information and methodologies that are reliable (accurate or trustworthy) and verifiable (able to be proven or confirmed as true).[[17]](#footnote-18)

Agencies should consider existing data sets used for other reporting frameworks, for example the Productivity Commission’s Report on Government Services, to minimise unnecessary data capture. Data sources may include internal databases, research and evaluation centres, or external data sources for example the Australian Bureau of Statistics. Data methodologies may include participant or stakeholder surveys, benchmarking, evaluation or data mining.[[18]](#footnote-19) Table 5 provides a list of useful criteria to assist in selecting the appropriate data source and collection methods.

**Table 5: Consideration of data sources and collection methods**[[19]](#footnote-20)

|  |  |
| --- | --- |
| Criteria | Consideration |
| Available | * Does the data already exist? If not, is it feasible to capture? * Will data be available in a timely manner? E.g. at least annually and over the forward estimates period? |
| Comparable | * Does the data allow for comparisons over time and between identified target groups |
| Cost | * Have the ongoing costs of data collection been considered? The cost of producing and analysing data should be balanced against its usefulness and should not unnecessarily detract from an agency’s ability to deliver services. * Have other more cost-effective indicators been considered? |
| Reliable | * Can accurate and complete information be collected? For example, data may not be reportable without making omissions to protect sensitivity or confidentiality. In such cases, the remaining data may not be sufficient to provide a measure against progress. |
| Verifiable | * Is the methodology and process for data collection clearly documented in the data dictionary ([see section 2.5](#_Data_dictionaries))? Is a specific methodology identified that avoids the use of vague language such as ‘qualitative assessment’? Where possible, include a copy of assessment tools such as stakeholder surveys. * Are processes in place to maintain records to a standard that allows verification of the data? |

## Setting targets

Targets help improve performance by establishing the expected standard or the quantum and direction of desired change. Good targets should be[[20]](#footnote-21):

* closely aligned with the objective
* in the public interest
* within the influence of the agency
* strike a balance between being realistic and challenging.

Targets for KPIs are proposed by agencies during the Budget development process. Targets are developed based on historical performance and trends, current government policy and priorities and or statutory responsibilities, agency capacity and customer demand[[21]](#footnote-22).

All targets require a clear rationale, including any jurisdictional/national standards or benchmarks that have contributed to the establishment of the target[[22]](#footnote-23). The rationale, including the year by which the target is expected to be reached, is to be included in the data dictionary (Appendix E). The timeframe for the target may be several years or more beyond what is published in BP3. In these cases, interim targets should be set with an explanation in the data dictionary.

If achieving an existing target is not feasible, the agency must explain why the target needs to be adjusted in the explanatory notes of the Performance Information Template (Appendix D). To enhance transparency, annual reports must clearly set out the target the agency was aiming to achieve as well as actual performance.

## Data dictionaries

A data dictionary is a tool used to document KPI definitions, alignment to objectives, data collection and calculation methodology and reporting requirements. It allows external readers to better understand the data and enhances data consistency and accuracy[[23]](#footnote-24).

Agencies must complete the data dictionary template (Appendix E) for each output and objective KPI in BP3. DTF will review completed data dictionaries and provide feedback to agencies.

## Amending performance information

It may be appropriate to change, replace or discontinue KPIs with an alternative/better measure. KPIs may change substantially due to government policy changes, machinery of government changes, a shift in focus of the service or the establishment of new data sets and collection methods.

A KPI should not be discontinued without replacement when it is the sole indicator of the objective or simply due to underperformance[[24]](#footnote-25).

Agencies must seek ministerial endorsement to change, replace or discontinue KPIs published in Budget Paper No.3.

Agencies should include explanatory notes in BP3 for;

1. all new KPIs
2. all edited KPIs, including where there has been a change in source data/methodology used
3. discontinued key performance indicators
4. any complex key performance indicators where having an explanatory footnote would assist readers to understand the measure and its purpose
5. variation in targets between years
6. significant changes in results between targets and estimated performance.

## Annual review

Performance information should be reviewed annually. Agencies are required to submit the performance information template (Appendix D) and data dictionaries (Appendix E) to DTF by the due date specified in the relevant Circular.

# Appendix A: Overview of the performance information development process

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Annual performance information development process** | **Reporting** |
| **Jun/Jul** |  |  |  |
| **Aug** |  |  | Performance information (Actuals for prior financial year) published in agency annual reports |
| **Sep** |  |  |
| **Oct/Nov** |  | **Step 1.** DTF sends out circular requesting agencies to review their KPIs for the following year’s Budget. Agencies identify relevant stakeholders with a mix of both technical ability and strategic management.  **Step 2**. Review guidance material (this document).  **Step 3.** Review existing objectives and KPIs to determine if they are aligned to government priorities and or statutory responsibilities and adhere to SMART principles. |  |
|  |  |
| **Dec** |  | **Step 4.** Undertake a jurisdictional comparison and identify best practice examples. |  |
| **Jan** |  | **Step 5.** Confirm, adjust or develop agency objectives with relevant stakeholders.  **Step 6.** Develop KPIs in consultation with stakeholders. Ensure KPIs meet the SMART principles.  **Step 7.** Determine appropriate data collection methods and sources. |  |
| **Feb** |  | **Step 8.** DTF sends out circular with budget paper templates.  **Step 9.** Complete/review the data dictionary (appendix E).  **Step 10.** Complete/review BP3 performance information template (appendix D). Ensure to note explanation for new, edited or discontinued KPIs. |
| **Mar** |  | **Step 11.** Gain endorsement of revised performance information, from the agency's minister. |  |
| **Apr/May** |  |  | Performance information (Targets and Estimates) published in Budget papers |

# Appendix B: Logic Models

A logic model is a visual representation of the theory of change underpinning a program or service and describes the chain of results flowing from inputs to outputs to desired outcomes. For more information on logic models, see [the Program Evaluation Toolkit](https://treasury.nt.gov.au/dtf/financial-management-group/program-evaluation-unit/toolkit/2.-complete-the-evaluation-work-plan).

**Figure 1: basic structure of a logic model**

If performance information is not structured in a logical way, it can be difficult for readers to understand how well an agency is delivering its outputs and or whether the outputs are making a meaningful contribution towards achieving the identified objective.

Figure 2 provides an example where the link between objectives and outputs is relatively weak. In this example, a reader is likely to be given the impression that all outputs and KPIs contribute to all objectives when this is unlikely to be case. For example, it is unlikely that the ‘Ageing, Aged Care and Home Care’ output would contribute to the ‘increase in proportion of children with healthy birth weight’ indicator[[25]](#footnote-26).

**Figure 2: Adapted from a health agency’s performance statement[[26]](#footnote-27)**

**Key Performance Indicator**

**Output groups**

Citizens are healthy and well

Acute Health Services

Ageing, Aged and Home Care

Ambulance Services

Drug Services

Mental Health

Primary, Community and Dental Health

Public Health

Small Rural Services

Reduce the proportion of adults who are obese by 10% by 2030

Reduce infant mortality by 15% by 2030

Reduce the premature mortality gap between Indigenous and non-Indigenous by 50% by 2030

Reduce the suicide rate by 25% by 2026

Increase rates of self-reported health and wellbeing among the adult population by 20% by 2028

Reduce deaths resulting from misuse of prescriptions medicine by 15% by 2026

Increase immunisation coverage rates at two years of age to 94% and at school entry to 96% by 2025

Increase the proportion of children with a healthy birthweight to 95% by 2028

**Objective**

Figure 3 provides an example where the link between objectives and outputs is relatively strong, with a clear logic flowing from outputs to objectives and clear linkages between performance measures at both objective and output levels[[27]](#footnote-28).

**Figure 3: Adapted from a Justice agency’s performance statement[[28]](#footnote-29)**

**Output groups**

**Objective**

**Key Performance indicator**

Increase the proportion of community-based orders successfully completed by 20% by 2030

Youth Justice Community-based

Reduce the reoffending rate of youth who have undertaken community-based orders by 10% by 2030

Effective supervision of children and young people through the provision of youth justice services promoting rehabilitation

Reduce the reoffending rate of youth who have completed custodial sentences by 15% by 2030

Increase the proportion of young people in youth justice participating in the community by 15% by 2030

Youth Justice Custodial Services

# Appendix C: Performance information checklist

|  |  |  |
| --- | --- | --- |
| Objectives | | |
| Are the objectives short, concise statements? Does each objective express a single intent? | |  |
| Are the objectives focused on results (not activities)? | |  |
| Do the objectives contribute to government priorities and or statutory responsibilities and goals? | |  |
| Can the objectives be influenced by the agency over the medium term? | |  |
| Are the objectives verifiable through a meaningful mix of key performance indicators? | |  |
| **Key performance indicators** | | |
| Does the number of KPIs reflect the size and complexity of the agency? | |  |
| Do KPI targets strike the balance between being realistic and challenging? | |  |
| Do objective indicators assess the extent to which the objectives are being achieved? | |  |
| Do all KPIs comply with SMART criteria? | |  |
| Specific | Is the description linked to a rate, number, percentage or frequency? |  |
| Measurable | Is there a reliable system in place to measure progress? |  |
| Achievable | With a reasonable amount of effort and application, can the KPI be achieved? |  |
| Relevant | Does the KPI link to government priorities and or statutory responsibilities and related objective? |  |
| Timed | Is a timeframe specified? Does the KPI span the relevant forwards years? |  |
| Has a data dictionary been completed, inclusive of all KPIs? | |  |
| Has the performance information been approved by the agency’s chief executive or Delegate ? | |  |
| **Reporting** | | |
| Are any significant variations in the data explained in the footnotes in BP3 and the agency’s Annual Report? | |  |
| Are all new, edited and discontinued KPIs explained in the footnotes in BP3 and the agency’s Annual Report? | |  |
| Are the results, comments or notes in the agency’s Annual Report consistent with the Budget Papers? | |  |

# 

# Appendix D: Budget Paper 3 Performance Information Template

**Relationship to Government Priorities and or statutory responsibilities**

**Agency Vision:**

*Concise statement of what the agency ultimately wants to achieve*

|  |  |  |
| --- | --- | --- |
| Government priority / Statutory responsibility | Agency objectives | Output groups |
|  | *Maximum 2 objective statements per output group* | 1. |
|  |  | 2. |

**[Output Group 1]**

**Objective:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **[year] Target** | **[year] Estimate** | **[year] Target** |
| Objective indicators |  |  |  |

*Output descriptions*

|  |  |  |  |
| --- | --- | --- | --- |
|  | **[year] Target** | **[year] Estimate** | **[year] Target** |
| Output indicators |  |  |  |

**Explanatory notes:**

Agencies should include explanatory notes in BP3 for:

(a) all new key performance indicators

(b) all edited key performance indicators, including where there has been a change in source data/methodology used

(c) discontinued key performance indicators

(d) any complex key performance indicators where having an explanatory footnote would assist readers to understand the measure and its purpose

(e) variation in targets between years

(f) significant changes in results between targets and estimated performance.

# Appendix E: Data Dictionary Template

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Overview |  | | | | | | | | | | |
| Key Performance Indicator | *Ensure it meets SMART criteria* | | | | | | | | | | |
| KPI type | Objective  Output | | | | | | | | | | |
| Definition | *Include definitions for all key terms used in the KPI* | | | | | | | | | | |
| Related priorities, outcome/s and output groups | *Include government priorities or statutory responsibilities, outcomes from the Social Outcome Framework, Closing the Gap and other relevant resources* | | | | | | | | | | |
| Related whole of government KPIs | *Include indicators, measures or targets from the Social Outcomes Framework, Closing the Gap and other relevant resources, where applicable* | | | | | | | | | | |
| Data management | | | | | | | | | | | |
| KPI target | *[target] by [year]. Include interim targets agency sets for KPI set by year. These interim targets will assist an agency monitor progress towards the achievement of the overall target* | | | | | | | | | | |
| Target rationale | *Include rationale for how the interim targets have been set to meet the overall target, where applicable.* *If achieving an existing target is not feasible, the agency must explain why the target needs to be adjusted.* | | | | | | | | | | |
| Material variance | *Explain what a material variance would be for the target (e.g. 5%)* | | | | | | | | | | |
| Limitations and risks | *Include relevant external factors that may influence the target.* | | | | | | | | | | |
| Calculation methodology | *Include details of any assumptions and/or data cleansing* | | | | | | | | | | |
| Data source | *Include where the data is stored or saved. Where relevant, include a copy of assessment tools such as stakeholder surveys.* | | | | | | | | | | |
| Reporting | | | | | | | | | | | |
| Frequency | Weekly | Monthly | | | Quarterly | Annually | | | Other (specify) | | |
| Publicly available | Budget Paper 3 | | | Annual Report | | | | Other (specify) | | | |
| Accountability | | | | | | | | | | | |
| Responsible officer  (contact officer for queries relating to data and definitions) | Name: | |  | | | | | Name: | |  | |
| Position: | |  | | | | | Position: | |  | |
| Business unit: | |  | | | | | Business unit: | |  | |
| Email: | |  | | | | | Email: | |  | |
| Phone: | |  | | | | | Phone: | |  | |
| Approval | | | | | | | | | | | |
| Approved by: (Chief executive or Delegate): | Name: | |  | | | | | | | | |
| Position: | |  | | | | | | | | |
| Signature: | |  | | | | Date approved: | | | |  |

*Adapted from QLD Government (2020)* [*Performance Statement Toolkit*](https://www.forgov.qld.gov.au/file/26431)

1. Adapted from Department of Finance (2020) [Developing good performance information, Resource Management Guide No. 131](https://www.finance.gov.au/government/managing-commonwealth-resources/developing-good-performance-information-rmg-131), Commonwealth of Australia. [↑](#footnote-ref-2)
2. In this context, objectives include desired outcomes and mandated outcomes under legislation or other agreements. [↑](#footnote-ref-3)
3. VAGO (2021) [Measuring and Reporting on Service Delivery: Independent assurance report to Parliament](https://www.audit.vic.gov.au/report/measuring-and-reporting-service-delivery?section=), page 19 [↑](#footnote-ref-4)
4. Although outcome and objective are sometimes used interchangeably, in this context an objective is a statement of what the agency aims to achieve while an outcome is the intended (and unintended) results. [↑](#footnote-ref-5)
5. Victorian Government (2021) [The Resource Management Framework part 2 of 2](https://www.dtf.vic.gov.au/sites/default/files/document/RMF%20-%20effective%20from%201%20July%202021%20-%20Part%202%20of%202%20Attachments%20%28final%20version%29.pdf) [↑](#footnote-ref-6)
6. Victorian Government (2021) [↑](#footnote-ref-7)
7. Western Australia (2017) [Outcome Based Management: Guidelines for use in the Western Australian Public Sector](https://www.wa.gov.au/sites/default/files/2020-02/outcome-based-management-guidelines.pdf), page 7 [↑](#footnote-ref-8)
8. Productivity Commission (2013) [On efficiency and effectiveness: some definitions](https://www.pc.gov.au/research/supporting/efficiency-effectiveness/efficiency-effectiveness.pdf), page 8 [↑](#footnote-ref-9)
9. Productivity Commission (2013) page 6 [↑](#footnote-ref-10)
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12. Access KPIs must be specific (waiting times, processing times etc) – ‘access to service’ is not clear enough [↑](#footnote-ref-13)
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