

SUMMARY

Government Service Efforts and Accomplishments Performance Reports: A Guide to Understanding

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By:

Paul Epstein

James Fountain

Wilson Campbell

Terry Patton

Kimberly Keaton



**GOVERNMENTAL ACCOUNTING
STANDARDS BOARD
of the Financial Accounting Foundation**

As governments continue to experiment with service efforts and accomplishments (SEA) performance measures, more and more reports that incorporate those measures are becoming publicly available. Accompanying the increase in externally available SEA performance reports is the desire of citizens and other users to better understand the information in those reports. The GASB publication, *Government Service Efforts and Accomplishments Performance Reports: A Guide to Understanding*, is intended to assist citizens and other users by providing them with the tools to better understand those reports.

The main feature of the publication is a “user’s tour” of an SEA performance report to help readers better understand what they are likely to find in a report and to assist them in using the information to assess a government’s SEA performance.

The guide takes the reader through the features of state or local government SEA performance reports by asking a series of questions such as: Where should I begin? How can I find the information that most interests me? How can I tell what the government is trying to achieve and how well it is achieving it?

The guide also provides an overall context for government SEA performance reporting to help readers understand the reasons for reporting on performance and how to use SEA performance information, and where to find more information including performance information available on the Internet from governments cited in this guide.

The guide and this summary are intended to help citizens become informed consumers of SEA performance reports. We hope the public will be encouraged to use the information in SEA performance reports to ask questions and raise issues about governments’ results.

(continued on inside back cover)

Understanding and Using Reports on Services by State and Local Governments

State and local governments in the United States are major providers of critical services. They are the primary source of education, emergency services, law enforcement, judicial administration, public transportation, water and sewer, and public works programs and services. In addition, state and local governments play an important role in regulating commerce and land use, protecting the environment, and providing health, welfare, and employment services.

Yet often neither the specific role, nor the performance, of state and local governments is well understood by citizens. Only in the past several years have many state and local governments begun to publish information about the actual results of the services they provide.

These SEA (or “SEA performance”) reports take many forms and vary from covering only a few services to being quite comprehensive. When done well, these reports can communicate essential information about how well a government is achieving its goals, objectives, or basic purposes.

This booklet explores five questions that a new reader of a government’s SEA performance report might want to have answers to:

Where should I begin?

How can I find the information that most interests me?

How can I tell what the government is trying to achieve and how well it is achieving it?

How can I get a better view of performance for issues or services that most interest me?

What else do I need to know?

Where should I begin?

**Start**

Look for an overview or summary that provides a “snapshot” of SEA performance. A useful way to start understanding the service performance of a government is to review a quick snapshot of the overall performance of the state or community.

Some reports include a brief overview, usually near the front, to enable a reader to get a quick idea of overall performance based on results related to a few issues of critical importance in the community or state.

**Start**

Look for the government’s stated purpose of the report, and its “scope”—an overview of what the report covers. Many SEA performance reports start with a letter signed by a government leader, a summary or executive summary, or an introduction. Some reports have two or all three of these introductory sections, which often include information on the *purpose and scope* of the report.

**Start**

Look for information to help you understand and use the report. To help you *understand and use* the information provided, some reports have brief sections near the front that contain information for using the report or a key to understanding how the report is organized. For example, it could describe the different types of SEA performance measures, such as outcomes (a measure of the condition one is trying to achieve), outputs (a measure of the quantity of a service or product provided), or efficiency (the cost per unit of service provided).

How can I find the information that most interests me?



Scan the report to determine the different levels (or layers) of performance information available. Before reading far into an SEA performance report, it helps to skim through its pages—or, if reading an electronic report, to quickly scroll through pages or “jump around” through links to different sections—to get an idea of how the report is organized, whether *multiple levels of reporting* are provided, and what those different “levels” or “layers” are.



Determine if different kinds of information that interests you are available in different reports or websites. In some governments, especially states, different agencies issue their own SEA performance reports. If you are interested in particular issues or services, you may have to look for the responsible agency (perhaps on its website) and find its report.



Look for information that tells you where to find levels of SEA performance reporting in different places. There are various ways that SEA performance reports help you navigate through different levels of reporting and different reporting media (for example, print or electronic) to find the information of most interest to you. For example, you might find information in an overview that tells you where to find more details about performance in a certain program, or in an electronic version you might find links that take you to more information.

How can I tell what the government is trying to achieve and how well it is achieving it?



Look for the major goals and objectives of the government organizations covered in a report. Many government performance reports include statements of missions, goals, or objectives, which are useful to read because they help establish expectations for what a government is trying to achieve and give you a context for assessing reported results. If you read the *major goals and objectives* of a government, you should be better able to understand the SEA performance information it reports and to use that information to assess how well the organization is doing at reaching its goals. Also, the government's major goals and objectives should give you a good idea about what the government views as the most important things it is trying to accomplish.



Look for performance measures that help you assess how well the government is achieving its goals and objectives. Measures that closely relate to the government's goals and objectives are *relevant measures of results*. Look for information that helps you determine whether the measures reported are related to the goals and objectives of the organization.



Look for numerical targets for specific periods to get a better sense of the objectives a government is trying to achieve. Government *statements* of goals and objectives tend to be broad and tend not to say *how much progress is expected* toward a goal in a given period, such as the next fiscal year.

Although data on measures relevant to a goal may tell you whether results are moving in a positive direction, if you know specific targets and deadlines, you can then tell how close a government came to meeting its expectations.

How can I get a better view of performance for issues or services that most interest me?



For issues, programs, or services of interest, look for a range of performance measures to help you understand how the government is trying to achieve its major goals and objectives and assess how well those approaches are working. When you want to look more deeply into a service than simply one or two summary measures, it is helpful if you can find measures that relate to each other—that not only tell you about achievement of a goal or objective, but give you an idea of the government’s strategy or approach to achieving the goal. The government’s challenge is to provide you with enough information to understand its strategies and assess how well they are working without overwhelming you with data.



Look for measures of conditions or “outcomes” coupled with other measures that describe what is being done about those conditions, to help you understand the government’s strategy for achieving its goal of improving those conditions. “Other measures” can address a range of different kinds of accomplishments that build toward achieving the ultimate outcome sought. These other measures may include, for example, the amount of services delivered or number of work products completed to address the condition—often called “out-

put measures”—such as the number of abandoned buildings renovated or demolished.

Other key measures of accomplishment of a strategy to achieve a goal can include “response times” or “process times” such as the average number of months between identifying an abandoned building and its renovation or demolition.



Look for performance measures that help you assess how cost-effectively resources are being used. Other important types of performance measures are

measures of *resources used and efficiency*. Data on the amount of resources used (“inputs”) may be in the form of dollar costs, the number of employees, or amount of staff time (for example, number of employee-hours). Some reports include charts that allow you to compare the amounts of government resources used for different services.

It is important to know not only costs or resources, but also measures of the amount of services provided and the results or outcomes of those services, so you can judge whether a service is a good economic value to the state or community. One way to assess this is to look at trends over time in resources used versus trends in outputs or outcomes.



Look for information that helps you understand relationships among resources used, efficiency, and results.

A report might present measures for each category of performance such as “inputs,” “resources,” “outputs,” “efficiency,” and “outcomes.” By comparing these different types of measures, you begin to get an idea of the relationship among the different categories of performance. If a measure of the cost per unit of output (efficiency) is presented over time, the trend in this can help you understand what is happening to the cost per unit of service.



Look for other measures or explanations that provide a context for levels of efficiency. For example, is high efficiency achieved at the cost of the quality of a service? A report might show that the Public Health Laboratory increased its efficiency (reduced cost per lab test), but it might or might not have lessened the quality (accuracy of test results).



Look for information on how satisfied citizens or service customers are with services, or how they perceive conditions or outcomes. Another important type of outcome measure tells you about *citizen and customer perceptions* of the quality and results of programs and services. Because government services are so intimately connected to the lives of citizens, and often have as a goal the improvement of some aspect of their lives, governments often measure and report on citizen and customer perceptions of services as additional measures of results.



Look for explanations to help determine whether the measures reported are useful or important for assessing SEA performance. Sometimes text is provided to help you understand useful relationships among measures, or to explain why measures are *relevant measures of results*. For instance a report might include the question “Why is it important?” and provide a concise answer for each aspect of service for which performance indicators are reported.



Assess whether the measures presented for a program or service provide you with enough information to develop conclusions about SEA performance. Throughout the information presented on different programs, a given government’s SEA performance report is not likely to show all the different

relationships among measures of resources, efficiency, results, citizen perceptions, and customer satisfaction, as described above. It would be especially unlikely for all possible types of SEA performance information to be presented for any one program or service.

What is important is to find a few different kinds of performance measures that appear relevant to what the organization is trying to achieve, and that bear some logical relationship with each other, so that, taken together, you develop some understanding of the service and its SEA performance.



Look for information to help you understand what the results mean—for example, narrative explanations, graphics, and comparisons.

Government reports frequently include a written discussion to go along with data on results. Sections of text in a report (sometimes presented with graphics and data tables) providing *analysis of results and challenges* should give the reader explanations to help make quantitative performance results understandable.



Look for a variety of different types of comparisons to give meaning to reported results.

Performance information often is illuminated using data that offer *comparisons for assessing SEA performance*, such as results for the same measure over several time periods, against established targets, across different jurisdictions, across different geographic districts in the same jurisdiction (for example, neighborhoods in a city, counties in a state), or across different facilities (for example, different schools or parks).

Charts and tables that show comparisons both over time and against targets can be particularly interesting, as they can put the targets in the context of what the organization has previously achieved.



Look for comparative trends over time in related measures that may “tell a story” of what has been happening for an issue or service.

A report might contain line graphs or bar charts that show the performance on measures for up to ten years, giving readers a look at long-term performance trends. Text will generally refer to some of those indicators, and sometimes relates indicators with each other, which can tell at least part of a story about an important issue.



Look for demographic or geographic comparisons that can help you understand how issues related to results affect different groups or districts of a community or state.

Analyses of results often are illuminated by *disaggregation* of the data by different demographic groups or geographic areas. Looking at disaggregated data comparing results across groups or geographic areas can uncover issues of concern about certain groups or areas that may not be evident by looking at only average or aggregate data.



Look for comparisons that provide an external context for the reporting government by showing how it is doing compared with other, similar jurisdictions on key results.

An SEA performance report might show performance trends over five years (or longer) for many performance measures with comparisons to several other, comparable entities in a metropolitan region for selected performance measures.

What else do I need to know?



Look for information about the source of the goals and objectives, and who was involved in goal setting. Some reports tell

you the *source of the goals and objectives*, which can help you understand how the goals and objectives were established. In addition to the source, it is useful to know *who was involved in establishing goals and objectives and how they were involved*.



Look for background information that can help you understand results. A good

analysis of results often includes a discussion of the *factors affecting results*. When comparisons are made over time—or against standards, established targets, or other jurisdictions—results often show significant variations or changes that warrant explanation. Reports should include a discussion of external and internal factors that may have affected performance. Factors affecting results provide background for the results and allow for a deeper understanding of the organization’s SEA performance.



Be alert for notes about changes in performance measures that can affect the level of consistency of data over time.

Comparisons across time, groups, districts, facilities, or jurisdictions are valid only if the measures are *consistent* over the unit of comparison. Reported performance measures should be consistent from period to period, and if the measure or measurement methodology (for example, methods of collecting data) has changed significantly, this should be noted in the report.

Some new measures are needed from time to time to keep a report *relevant* because, for example, changes have occurred in policies or in environmental, population, or other conditions. Many SEA performance reports identify when a measure is new and thus does not have a comparative trend over time.



Look for explanations to help you assess the reliability of the information reported.

As informative as an SEA performance report might be, if you have concerns about the accuracy or validity of the information, you may not have confidence in what the report is telling you and may have concerns about using the information to make decisions or assess SEA performance. You may be more comfortable using performance information if you can *assess the reliability* of the information reported. To help, look for a statement in the report about what has been done to test the reliability of the information being reported.



Become aware of the frequency of public reporting and the timeliness of SEA performance information.

Whether a government reports on performance as part of a larger process of managing for results, or only for accountability to the public, to be useful over time *regular and timely reporting* is needed. Generally, governments' "regular" reports to citizens are issued annually, though some are issued every two years. If you know how often a report is issued, you will know when to look for the next report to track changes in performance measures of greatest interest to you. It is important for performance information to be "timely"—meaning, reported in time to be useful for decision making (for example, in a budgeting or strategic planning process) and accountability (for example, for citizens and others to assess SEA performance).

THE BEST WAY TO LEARN TO USE AN SEA PERFORMANCE REPORT IS TO FOCUS ON ITEMS THAT INTEREST YOU

This “user’s tour” was intended to give you a head start on what to look for in any government SEA performance report you obtain and help you begin to understand and use the report. However, nothing is better than “diving in” to a report to learn what a government is saying about its SEA performance, and to assess that performance for yourself.

The *Government Service Efforts and Accomplishments Performance Reports: A Guide to Understanding* and this summary are available, with other information, on the Performance Measurement for Government website (www.seagov.org) in PDF format or may be ordered at no charge from the GASB Order Department at (800) 748-0659.

ADDITIONAL INFORMATION

To obtain additional copies of this summary or a free copy of the *Guide to Understanding*, or to request additional information, visit the Performance Measurement for Government website at www.seagov.org or the GASB website at www.gasb.org, or call the GASB order department at the number listed below.

Governmental Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116
Order Department: (800) 748-0659
Fax: (203) 849-9714

