Performance Measures:

Outcomes and Outputs

Presented by

Federal Funds Audit and Monitoring (FFAM)Team

Office of State Audits and Evaluations

Objectives

- Federal Guidance

- Outcomes and outputs definition

- Outcomes and outputs characteristics

- Outcomes and outputs tracking and reporting

2 CFR 200.202 Program Planning and Design & 2 CFR 200.301(a) Performance Measurement

- The program must be designed with clear goals and objectives.

- Program performance (outcomes and outputs) shall be measured based on the goals and objectives developed during the program planning and design stage.

- Performance measurement progress must be both measured and reported.

SLFRF Compliance and Reporting Guidance by U.S. Treasury- Recovery Plan Performance Report

Report Requirement:

- Report key performance indicators for the major SLFRF funded projects undertaken by the recipient.

- Performance indicators should include both outcome and output measures.

SLFRF Compliance and Reporting Guidance by US Treasury - Recovery Plan Performance Report
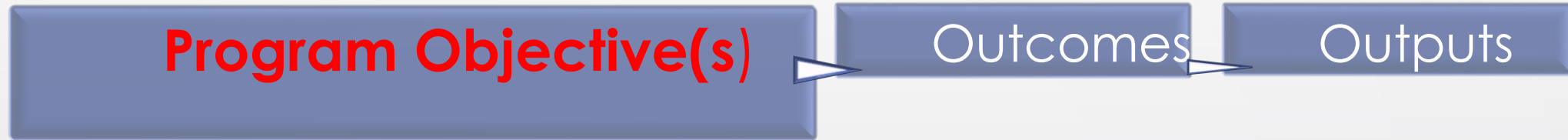
- Promoting Equitable Outcomes

  o Describe efforts to promote equitable outcomes, including how programs were designed with equity in mind

SLFRF Program Objectives

- SLFRF program objectives are to provide direct payments to:

  - Respond to the COVID-19 public health emergency or negative economic impacts

  - Respond to the workers performing essential work during the COVID-19 public health emergency

  - Revenue loss

  - Make necessary investments for water, sewer, or broadband infrastructure

Relationship Between **Program Objectives**, Outcomes and Outputs

Program Objective(s) ➤ Outcomes ➤ Outputs

Departmental Program Objectives

The pandemic accelerated the need for a reading comprehension improvement program. Due to the pandemic, remote learning negatively impacts elementary students' reading comprehension and readiness for the next grade level.

The program intends to implement reading improvement projects for the at-risk students by grade level to improve their reading comprehension and confidence.
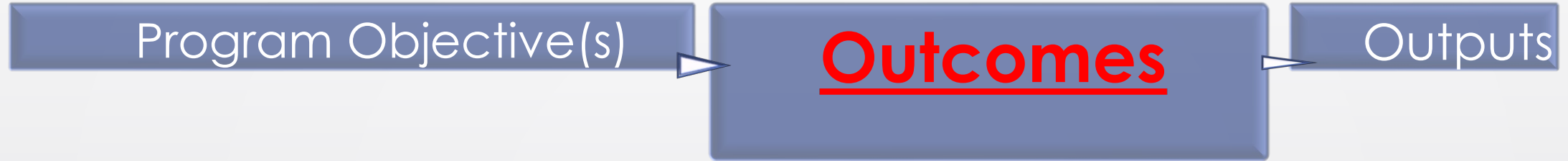
Outcome Measures

Definition: (GASB)

Measure the results associated with the provision of services; may include measures of public perceptions of results.

- Measure outcomes
  - Outcome studies that track program beneficiaries throughout
  - Pre- and post-test research

Relationship Between Program Objectives, **Outcomes** and Outputs

Program Objective(s) → **Outcomes** → Outputs

Departmental Program Objectives

The program intends to implement reading improvement projects for the at-risk students by grade level to improve their **reading comprehension and confidence.**

Outcome Measures

- The percentage of increase in the students' reading comprehension test before and after the projects were implemented by grade level.

- Improvement in the rating of reading independence and self-esteem before and after the projects were implemented.

Output Measures

Definition: (GASB)

Measure the quantity of services provided; a quality requirement may be included

Relationship Between Program Objectives, Outcomes and **Outputs**

Program Objective(s)	Outcomes	**Outputs**

Outcome Measures

- The percentage of increase in the students' reading comprehension test before and after the projects were implemented by grade level.

- Improvement in the rating of reading independence and self-esteem before and after the projects were implemented.

Output Measure

- The number of projects completed by grade level.

- The number of at-risk students enrolled in the reading program by grade level.

Qualitative Characteristics Performance Information Should Possess per GASB Guidelines:

- Relevance

- Understandability

- Reliability

- Timeliness

- Comparability

- Consistency

Qualitative Characteristics Performance Information Should Possess per [GASB Guidelines](#):

Key Characteristics	Descriptions
Relevance	Relevant measures relate to the activity being measured and is aligned with goals, objectives, and mission of the programs and services. Logic models are useful tools in establishing and assessing measures.
Understandability	Understandable measures are readily comprehensive (i.e. clear, concise, and easy for a non-specialist to comprehend).
Reliability	Reliable measures have data that is verifiable, free from bias, and faithful representation of what it is intended to be.
Timeliness	Timely measures have information frequently enough and available while it is still of value in assessing accountability and making decisions.
Comparability	Comparable measures include comparative information, such as same measures from earlier periods, established targets, and industry standards.
Consistency	Consistent measures provide a basis for comparing the performance information in the same way over time.

Suggested System to Track and Report Outcomes and Outputs

- Documentation of identified output/outcome

- Policies and procedures in tracking and reporting output/outcome data

- The process of collecting output/outcome data, including designated personnel and systems or files to collect, calculate, maintain, and report the data.

- Training on tracking and reporting output/outcome data

- Periodic review of output/outcome data

Any Questions?

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Thank you!