

GASB's 16-Point Criteria for Performance Reports

Agency :

Geographical Location :

Web Address :

Report Measured :

Final Rating :

S.No	GASB Indicators	No = 0	Yes = 1	N/A (Data not measured or Not applicable)
1. Purpose and Scope				
1	Does the report state its purpose ?			
2	Is the purpose stated in less than three sentences?			
3	Is the purpose of the report placed at the beginning of the report?			
4	Is the scope of the report provided?			
5	Is the scope provided at the beginning of the report?			
6	Are expenditures provided for programs/agencies?			
7	Is a statement of limitations provided for the report?			
2. Statement of Major Goals and Objectives				
8	Are the major goals stated in the report?			
9	Are the major objectives stated in the report?			
10	Are the sources for the goals and objectives provided?			
11	Is a link/comparison provided between the goals/objectives and the performance results?			

	3. Involvement in Establishing Goals and Objectives			
12	Does the report explain the various stakeholders involved in the process?			
13	Does the report elaborate on the extent of involvement of the stakeholders?			
14	Is the method of selecting the stakeholders specified?			
	4. Multiple Levels of Reporting			
15	Does the report contain an overview?			
16	Does the report contain an introductory summary?			
17	Does the report contain information about specific programs and services?			
18	Are the above three arranged in a hierarchial order?			
19	Is there adequate communication for users to clearly identify each level of information?			
20	Is the relationship between the layers clearly communicated?			
21	Is the overview less than 2-3 pages?			
	5. Analysis of Results and Challenges			
22	Does the report provide a note of the management/executive discussion of the results?			
23	Are the management's comments provided in the report?			
24	Are the major challenges to the process discussed?			
25	Is the analysis provided in a narrative form?			
26	Does the report contain graphs, charts, time comparision of data?			

	6. Focus on Key Measures			
27	Is the percentage of the organization's budget represented by all services and performance measures covered in the report?			
28	Focus of budget on results?			
29	Does the report enable readers to easily access information that they consider important?			
	7. Reliable Information			
30	Does the report contain an objective statement on the sources of information?			
31	Does the report provide the procedure for verification of the reliability of the data?			
32	For those data without verification, does the report admit that verification could not be performed?			
33	Are reasons provided for data not being verified?			
34	Is there any contact information for verification of the data?			
	8. Relevant Measures of Results			
35	Is the goal/mission followed by a statement on the performance?			
36	Are outcome measures provided as the primary focus?			
37	Are outcome measures followed by other measures like output, efficiency, input measures etc?			
38	Is there a relationship/link between the objectives and performance indicators?			
	9. Resources Used and Efficiency			
39	Does the report indicate the financial input into the program?			
40	Does the report indicate the non-financial input into the program?			

41	Does the report provide a link (efficiency) between input (financial/non-financial) and the results?			
42	Is there a comparison of data over the past years?			
43	Is there a comparison of data across departments?			
	10. Citizen and Customer Perspective			
44	Are results of citizen surveys provided in the report?			
45	Is there a comparison of citizens' perceptions of results with the agency's perception?			
46	Is there information from citizens/customers disaggregated according to geographical area, types of customers, demographics?			
47	If some programs have citizen input in some areas but not others, is there an explanation provided?			
48	Does the report contain trend data comparison?			
	11. Comparisons for Assessing Performance			
49	Does the report contain comparison with prior periods (time series)?			
50	Does the report contain comparison of results with established targets?			
51	Does the report contain comparison of data in the form of charts, graphs?			
52	Does the report contain intra-organization comparison?			
	12. Factors Affecting Results			
53	Does the report acknowledge the effect of other factors on performance?			
54	Are the factors clearly categorized as internal and external?			
55	Are explanations provided for these factors?			

56	Is the link/relationship provided between the factors and results?			
13. Aggregation and Disaggregation of Information				
57	Does the report provide adequate disaggregation of performance results?			
58	Are charts, graphs provided?			
59	Does the report provide adequate aggregation of performance results over multiple programs or projects?			
60	Is the cumulative impact of their similar programs/programs evaluated?			
14. Consistency				
61	Does the report indicate changes in measures?			
62	Does the report indicate changes in methodology?			
63	Are explanations provided for each change?			
64	In case of significant effects of changes on performance reports, are they stated in the report?			
15. Easy to Find, Access and Understand				
65	Is the report easily identifiable as e.g annual performance report?			
66	Does the report specify other means of performance reports?			
67	Does the report provide narratives for performance information?			
16. Regular and Timely Reporting				
68	Does the report provide the frequency of reporting?			
69	Does the report provide the date for report submission?			
70	Does the report offer explanation for reporting on a non-annual basis?			
Total Score				

Total Score = Total No. of Yes

Rating Calculation:

$$\text{Total Score \%} = \frac{(\text{Total Score} - \text{Total No. of N/A})}{(70 - \text{Total No. of N/A})} * 100$$

Rating Criteria:

Total Score %	Rating
Above 60 %	High
30 % - 60 %	Medium
Below 30 %	Low