Literature Review—Performance Targets

Executive summary

This literature review has been prepared for use by Government of Alberta ministries in developing their performance measure targets and preparing annual business plans. It may also be useful as a reference when preparing results analysis commentary for annual reports.

Performance measurement and targets

Performance targets are a key component of an organization's performance and strategic management systems. Targets are management tools that assist in driving change and continuous improvement, or in ensuring established, acceptable standards are maintained. The use of targets is important within results-based reporting models that seek to identify a set of core businesses, goals and performance measures for an organization as a whole, as well as its operational departments.

Target development

Targets should be challenging and achievable. Implicit in the establishment of good targets is an interest in monitoring and assessing performance and/or in initiating or driving change. In this respect, targets should establish performance expectations for an ongoing or specif ed period of time.

The development of targets requires the use of stakeholder input, dialogue, judgements and decisions, commitment and appropriate tracking mechanisms. Ultimately, management is responsible for choosing appropriate targets, which should be supported by operational plans or changes directed at meeting (or exceeding) the target.

Types of targets

A wide variety of target types can be used, some of which have related qualities and overlapping features.

- Benchmark target
- Output or outcome target
- All the time target
- Minimum service level target
- Percentage achievement target
- Time-based target
- Trend-based or directional target
- Comparative ranking target
- Standards-based target
- Stretch target
- Range-based target
- Zero tolerance target

For each measure, documenting the type of target, the rationale for its selection and for the target value at the target setting time is useful. This information can assist in future target setting and as background if a signif cant variance explanation subsequently needs to be developed.

Using targets to assess and improve performance

The reporting of targets in public reports (e.g., government business plans, annual reports) can be part of establishing accountability for results. The overriding combination of measurement and accountability should direct operational decisions aimed at meeting target outcomes and improving future results. The usefulness of the performance management system is quite limited if the results and feedback are not used to improve the priorities and target setting portions of the system. Assessments by senior management should be completed regularly. Unintended consequences can arise when a target is poorly constructed. Performance measures and targets should not be amended too frequently.

Public reporting on targets—variance analysis

For each target, there should be an ability to monitor and chart trends on a year-over-year basis and report in this regard. The hard work put into proper design, research and consultation on targets is compromised if similar care is not invested in the reporting phase.

Reporting on the targets should explain what happened and why it happened. For the why, variance analysis (i.e., assessing actual results against prior years' results and targets) should be provided and it should be comprehensive. In particular, signif cant variances need to be explained. There should be qualitative analysis with balanced commentary on successes and shortcomings in meeting expectations and what has been learned in either case.

Background

Performance targets are a key component of an organization's performance and strategic management systems. This document summarizes our periodic reviews of literature surrounding good practices for establishing and reporting on targets.

Assisted by this reference material and ongoing dialogue and consultation, we anticipate that Government of Alberta ministries will continue to provide meaningful and useful f nancial and non-f nancial reporting to Albertans.

Most of the information presented in this document is general in nature. Parts of this document have also been tailored to recognize various Government of Alberta specif c programs, documents and terminology. Other entities using this literature review should customize this guidance to recognize their own planning guidelines, business practices and objectives, stakeholder reporting requirements and organizational culture.

Overview of performance targets

Results-based reporting is an approach that seeks to identify a set of core businesses, goals and performance measures for an organization as a whole, as well as its operational departments. For government entities, the public off cials and oversight bodies can use those goals and performance measures to determine how successful each ministry/department was at accomplishing their goals.

Performance targets are management tools that assist in driving change and continuous improvement, or in ensuring established, acceptable standards are maintained. Timely results analysis of outputs, outcomes and overall performance is important. In some respects this information and its review is a closing step. However, the results information should also be a key piece in the ongoing monitoring, operational and strategic planning processes continuum. Inputs associated with actual results should also be incorporated into this assessment process as part of cost/benef t and cost eff ciency analysis.

Each Alberta ministry annually develops a three-year business plan to identify its set of core businesses, goals, performance measures and targets. These business plans establish a commitment between the ministry and the government about what is to be achieved by the ministry over the next three years. What was actually achieved is subsequently reported in a comprehensive results analysis section within the ministry's annual report.

Goals should be presented as general statements that articulate the overall direction or intent of a program. In some cases, the goal is presented as a strategic statement, objective or intended outcome. Each goal is linked to at least one performance measure and one target, the combination of which forms a basis for assessing the degree to which the goal has or has not been achieved. A target should concisely present a measurable level, quantity or

quality of performance. Together, a performance measure and its target provide a concrete statement of what is intended to be accomplished over a period of time.

Targets are a key component of a performance measures cycle, as they provide a context for the performance measure. Consider the following example for a f ctional agricultural department's public business plan:

> One of the department's goals states "Our agricultural producers are to be f nancially protected from the effects of natural disasters and emergency events through a comprehensive agricultural relief management system." One of the performance measures relating to this goal is "Percentage of claims where a member of the crop damages assessment team arrives on site within 30 days of a claim being received." The percentage of claims with initial assessments within 30 days provides a good performance measure for the goal. However, without a target (in this case set at 100%), the department would not know what level of performance is expected.

Developing performance targets

A set of well thought out targets that tie back to goals will be an integral part of a comprehensive performance measurement system. Implicit in the establishment of good targets is an interest in monitoring and assessing performance and/or in initiating or driving change. In this respect, targets should establish performance expectations for an ongoing or specif ed period of time. Results are improved by being able to better understand, manage and control activities. Monitoring progress, adjusting procedures and anticipating changes in the operational environment will contribute to improved results. Overall, targets should be challenging and achievable. Exceeding a measure's targets, particularly if achieved consistently over several years, may call into question the rigour and appropriateness of the target setting process.

The development of targets is a diff cult process. It requires the use of stakeholder input, dialogue, judgements and decisions, commitment and appropriate tracking mechanisms. Ultimately, management is responsible for choosing appropriate targets, which should be supported by operational plans or changes directed at meeting (or exceeding) the target. There is a wide variety of target types and options that can be used, some of which have related qualities and overlapping features.

Types of targets

Benchmark target

A benchmark target is usually established with reference to the performance of an external party (or parties) with a similar program. Establishing the benchmark would involve an assessment of the recent historical results of the external program(s). A more simplistic process could involve making an organization's own prior year performance the benchmark standard. The target may be the benchmark itself or a specif ed (presumably) higher standard set with reference to the external or prior year information. The target arising from a benchmarking process will be an absolute measurable amount, with or without an associated relative position/standing/ranking from a comparison with other programs' results.

Output or outcome target

Targets can be based on the direct outputs of a program or activity or they can be based on the outcomes expected as a result of the program or activity. For the agricultural example, an output based target for the department could be the total number of assistance claims processed. A related outcome target could be an increase in the timeliness of the relief payments to claimants after the eligible emergency and natural disaster events occur.

All the time target

Some targets specify the level of service to be provided all the time. For the example, the agricultural department could target to complete all assistance claims without a complaint being logged.

Minimum service level target

A target may commit to a specifed minimum level of service that is to be provided all the time. For example, the agricultural department could target to have all assistance claims completed within 75 days.

Percentage achievement target

A target can commit to achieve a stated level of performance at a set rate. For the agriculture example, the department could target to have 95% of the assistance claims completed within 60 days.

Time-based target

A time-based target commits to the achievement of a stated goal within a set timeframe. For example, by the end of the third year out, the department could target to have all agricultural assistance requests completed within 60 days. In this case, as part of the transition, there could be interim percentage achievement targets (prior section) presented for each of the years leading up to the third year.

Trend-based or directional target

Somewhat related to the combination of a time-based and percentage achievement target is the trend-based or directional target that, in more general terms, commits to steady improvement over time. For example, as part of a longer term 100% completion within a set period of days goal, the agricultural department could target to have a higher completion rate for crop damage assistance requests every year.

Comparative ranking target

A comparative ranking target will inevitably be with reference to external, published performance information. Often this information has been accumulated through surveys in which the reporting entity may or may not have been a direct participant. In the latter case, care should be taken to ensure comparability of methods and informational content (in addition to a reasonable expectation that the information will continue to be available in the future).

Standards-based target

For well running, established programs, a target stipulating adherence to an existing standard can work well (particularly if it continues to be assessed as challenging and achievable). In some cases, the performance standard is prescribed and there is no alternative. For example, the fctional agricultural department could, and probably must, target to have all assistance claims completed in compliance with applicable legislation.

Stretch target

A target may be presented, sometimes on a supplementary basis, which is signifcantly beyond an organization's current performance level. It cannot be achieved by incremental or small improvements, instead requiring signifcant focus and effort to be achieved.

A stretch target example would be the completion of all assistance relief claims within 60 days, when recent results have generally had completion within 90 days. In this case, gathering ongoing information on the percentage of claims meeting the 60 day completion standard (and identifying any operational adjustments required) would be useful for future management decisions. In this example, segregating the fles meeting the 60-day standard through normal operations and those that were identifed as requiring and receiving special "fast track" processing may be useful.

Range-based target

A target can be developed stipulating a specifc performance level range, as opposed to a specifc point target. This type of target may be appropriate for more established programs or for programs under development or facing signifcant change. This approach may be both practical and motivating where there is a more signifcant element of uncertainty with respect to volume and the extent of work involved with completing outcome oriented tasks. As an example, the department could target to have 90-95% of the agricultural assistance relief claims completed within 60 days.

Zero tolerance target

In areas such as safety, health and security, statements may be made that certain performance results should be unblemished or f awless. In these cases, the target will be stated such that the objective is no negative outcomes or all positive outcomes. The likelihood of achieving "ideal state" outcomes for a reporting period will vary. The zero tolerance target approach recognizes that if the organization sets a target any less onerous, it may be cast in an unfavourable light or it may ref ect negatively on the organization's commitment to the desired result. In these cases, the entity should be prepared to address and report on the situation or circumstances giving rise to each deviation from the zero tolerance targets. It is important that the methodology for the measure clearly describe what constitutes or will be considered a deviation and the extent of the variance from target that will require follow-up reporting.

Sources of information

When developing targets, reliance should be placed on a variety of sources for information and feedback to aid in the development of better targets. Information sources to consider include:

a) Employees
    Employees are closest to the action and are an important source of information on which targets are important and which ones are viable. Employees involved in setting the targets will also have an increased understanding of and support for the performance measures and targets.

b) Stakeholders
    Broad consultation is important for appropriate targets to be developed and accepted. Overall, a wide range of interested and affected parties should be involved in any performance measurement process. All, if not a signif cant subset of this group, should also be involved in the target setting component of that process. This will help to ensure wide interest in and ownership of results.

c) Trends and baselines
    A trend analysis of past data can help establish a baseline for setting the target. Baseline data is useful for predicting future levels of performance if the present and expected business conditions are similar to those experienced in the past.

d) Benchmarks
    If credible, "top performer", external source benchmark information is available there can be a comparison between one department's performance and an appropriate "best practice" or "best in class" standard. The intent is to identify why a certain method or organization's approach is the best and establish ways of emulating that success.

Benchmarking may help tell us what may be possible. The performance levels of benchmarked organizations should not be used as the sole source of data for setting targets since their success factors may not be (fully) applicable in the local context.

The data, trend line, benchmark and other information used to set targets may be externally or internally generated. In considering the adoption of a new measure or changing an existing measure, an organization may spend several years accumulating historical data for comparative presentation purposes. The prior years' information, supplemented by the target, makes for a f rst time performance measure presentation package that is more meaningful than might otherwise be the case. Once approved, the Government of Alberta's measure commitments are communicated publicly through the targets in each ministry's business plan.

Performance target characteristics

The nature of performance measures and their associated targets can vary widely. That said, there is an existing set of "good practice" guidelines that should be considered for articulating performance measures and targets. These characteristics have been summarized into the SMART acronym and were developed by the Office of the Deputy Prime Minister in the United Kingdom[1]:

- Specific—measures and targets are clearly related to a specified objective and are simple, understandable and precise.

- Measurable—objectives should be quantifiable and verifiable so that progress can be assessed.

- Achievable—each measure and target should be aggressive, but achievable within the specified time period and with the resources available.

- Realistic and results orientated—targets should be realistic for each specific performance measure. For example, it may be reasonable for a health department to adopt an objective of reducing infant mortality, but it may not be realistic to promise to eliminate it.

- Time bound—a target should specify the date by which it will be achieved. The timeframe should be reasonable, yet aggressive. Wherever possible, interim milestones should be used to track progress.

The target should be stated on the same basis as the performance measure. The measure description in external and internal documents should be written in clear, concise language. The target units and any associated timeframe should be consistent with the measure description, including any supplementary methodology details provided.

Public reporting on performance targets

The hard work put into proper design, research and consultation on targets is compromised if similar care is not invested in the reporting phase. For each target, there should be an ability to monitor and chart trends on a year-over-year basis and report in this regard.

The most important principle to keep in mind is to ensure that performance information is clear. Readers should easily be able to understand the information being reported. This means explaining any technical terms that may be unfamiliar to the average person. The same principle applies to any tables or graphs provided. These should be simple, clearly labelled and readable, yet informative. Final graphic production considerations (e.g., will it be published in colour or black and white) should also be assessed to maintain clarity in the information being presented.

Ideally, information should also be complete. Reporting is complete and unbiased if it deals with all of the significant aspects of performance, including efficiency (i.e., relationship between inputs and outputs), effectiveness (i.e., outcomes) and costs.

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[1] Office of the Deputy Prime Minister, November 25, 2002, *Monitoring regional planning guidance – Good practice guidance on targets and indicators.* Retrieved January 24, 2003, from http://www.planning.odpm.gov.uk/targets/05.htm

Reporting on the targets shows what happened, but does not show why. Variance analysis (i.e., assessing actual results against prior years' results and targets) should be provided and it should be comprehensive. There should be qualitative analysis with balanced commentary on successes and shortcomings in meeting expectations and what has been learned in either case. Variance analysis and related disclosures that may accompany the targets information include:

- discussion linking the degree to which the performance measure results contributed to the ultimate outcomes
- comparative results for at least one prior, equivalent period of time
- relating results achieved to the ongoing capacity to meet or improve performance outcomes
- explaining what the key risks are, levels of acceptable risk and how the risks influenced choices made in relation to policies, goals and performance expectations
- relating results achieved to the risks assumed
- explaining significant variances between target and actual results
- trend information that shows whether performance is improving or declining over time
- cost information related to the measure– ideally, this would be information on unit cost per output or outcome that demonstrates the cost effectiveness and productivity of the organization's program efforts.
- any other information that is relevant, such as assessment methods or limitations in the quality of the reported data

Once committed to reporting a performance measure/target set, the presentation format (tables, charts, trend line or other graphics) and any accompanying text should be contemplated, at least on a preliminary basis, in advance of the annual report development and design process. Overall, the public reporting presentation package comes down to a balance between providing adequate detail to make it understandable, but not so much that it loses the main messages.

Using targets to assess and improve performance

The reporting of targets in public reports (e.g., government business plans, annual reports) can be part of establishing accountability for results. The targets will directly and indirectly impact management decisions within the overall performance measurement system. The overriding combination of measurement and accountability should direct operational decisions aimed at meeting target outcomes and improving future results.

If there are any outcomes that are unexpectedly good or bad, management should obtain feedback from their employees and stakeholders to re-evaluate the strategic priorities of the organization—from mission, to goals, to measures, to targets. Ideally, this aspect of the performance measurement system is part of a continuous improvement attitude and approach for the organization as a whole.

Regular reviews of performance measures and targets against a department's goals and strategic plans are keys to success in performance management. The usefulness of the performance management system is quite limited if the results and feedback are not used to improve the priorities and target setting portions of the system. Assessments by senior management should be completed regularly. The optimal frequency of assessment will depend on the nature of the target and the availability of the target information.

The application of the above target assessment process can be illustrated using the following example:

> A department uses satisfaction data from quarterly surveys conducted for vehicle and land titles registration functions for several purposes. Survey results and volume statistics for the functional areas are provided to senior management of the department on a quarterly basis. If there has been a signif cant decrease in survey results relative to targets, a summary report is prepared with an analysis as to why the results have changed. With the benef t of this information, department management may make remedial changes to specif c programs and resources allocated to a particular function on a timely basis.

Business plans, performance targets and follow-up

As noted earlier, goals, targets and performance measures for upcoming periods are often f rst presented through their inclusion in a business plan. Subsequent to business plan approval and public release, there may be changes in:
- the operating environment
- the needs of the public
- priorities, budgets and program delivery mechanisms
- organizational structure

If signif cant, any changes or combination of changes may render it unlikely or unrealistic that a particular target will be met. Depending on the extent and timing of change (e.g., if the target was set several years earlier), it may be that a signif cant variance arises between the target and actual result. In these cases, the target should be presented and the changed circumstances should be included as part of the variance analysis discussion in that year's annual report for that particular measure. There may also be some related commentary to include that refers to the (likely) difference in year-to-year actual results for the period of changed circumstances. For Government of Alberta ministries, the obligation to report a signif cant difference against the original target is stated through the combined provisions of Treasury Board and Finance's *Ministry Business Plan Standards and Reference Guide* and its *Ministry Annual Report Standards.*

It is not an option to just restate the original target after the fact (i.e., essentially proceed as if the original target was never set) or to exclude the measure and its target from annual reporting (i.e., not present any follow-up against the originally published target).

On a supplementary basis, a restated target could be formally set. If this is done, there would be a second set of reporting and variance considerations to explain (presumably with a lesser likelihood that any variance arising would be signif cant). More likely, given timing considerations, is that only the target in future business plans would ref ect the changed circumstances.

The above-noted steps ref ect an approach that has consistent follow-up for each target, with provisions for changed circumstances to be incorporated prospectively into business plans and the next round of annual reporting.

It is possible that signif cantly changed circumstances will not warrant a target adjustment. For a key service or program, it may be that, instead, operational changes and perhaps more resources to maintain the service levels will be required. There is also the possibility that signif cant ongoing operational eff ciencies have been established and fewer net resources are required to maintain the key service level outcomes. In either of these cases, it is likely that the business plan (as well as operational budgets behind it) will be what has to be adjusted on a go forward basis.

The idea, and in fact likelihood, that certain targets may eventually be considered outdated should not negatively impact the credibility of a sound target setting process. On the contrary, following the systematic complement of analysis and reporting follow-up outlined previously should enhance the validity and credibility of the results analysis process.

A few additional points related to targets and business plans follow:

- Improvements may also be needed to adapt to changing levels of performance or growth of a program. With experience over time, an organization learns to perform better and a target may be met or exceeded. Under these circumstances, targets previously used may no longer be challenging or realistic. Consequently, the target expectations would need to be revised to better ref ect an organization's current objectives and operational capacity.

- Although changes over time are often required to make incremental improvements to the performance measurement system, performance measures and targets should not be amended too frequently; otherwise, long-term trends and comparisons will be less clear and potentially lost.

Other lessons from research
Various other lessons follow:
- Longer-term targets (e.g., 5-10 and 10-20 years out) are useful for establishing an organizational vision. Ideally, there should be short, medium and longer term targets to help in determining progress against an organization's mission, vision and goals.

  Such targets can motivate and inspire. Developing longer term targets will require signif cant changes to business-as-usual environment thinking. Planning and strategic planning processes should include some time for looking beyond the reasonably foreseeable (two to three years) future and documenting a set of longer term targets.

- The focus in setting these longer term targets must, inevitably, be on more broadly stated outcomes and accomplishments, including any signif cant strategic/change plans from the status quo. Feedback regarding progress against the longer term goals will likely be more subtle and intuitive for some years. In other years, there may be some more tangible and identif able steps taken. This will contrast with the situation for annual targets, which allow the opportunity for relatively quick feedback on the efforts made, which facilitates timely adjustment to existing processes or programs.

- As outlined, careful consideration should be put into how targets are set. It is also important there be a review and approval process that ideally, is somewhat independent from the target setting process.

- Once targets have been set, regardless of the process, management and staff should be positively motivated to meet the targets. To this end, clear upfront and ongoing communication is important as follow-up to the stakeholders input to the target setting process.

- Valuable resources will be used and possibly even redirected from other areas, to meet targets.

- Depending on the methods used to evaluate and compensate management, some managers may have an incentive to bias the performance measurement data, reporting and targets. This can include dropping target indicators that they do not believe are benefcial to report, adding outcome indicators which they believe will help their cause, setting unrealistically high goals for political and fund justifcation purposes, or setting low targets to look good later.

  Accordingly, all targets should be subject to rigorous upfront review by senior management to reduce the potential for dysfunctional behaviour. This review should be supplemented with ongoing senior management oversight and monitoring of operations. Senior management's focus will be on ensuring ongoing alignment and focused efforts directed at meeting the targets.

- Unintended consequences can arise when a target is poorly constructed. These are referred in performance literature as "perverse incentives." An example of this situation from the book, *The new project management: Tools for the age of rapid change, corporate reengineering and other business realities*[2] follows:

Rewards were offered to those operators who handled the most calls. Anna was consistently winning by the equivalent of ten horse lengths. Each time Anna received a phone call from a caller with a foreign accent, she would hang up. She reasoned (correctly) that talking to someone who was struggling with English would be time-consuming and would reduce her call-handling performance. She was unwittingly defeating the whole purpose of the telephone hot line, which was to increase customer satisfaction.

Ideally, these "perverse incentive" behaviours would be predicted and adjustments would be made in the planning phase of the performance management process. However, if they were unexpected, corrective action should be taken prior to the release of the measures and targets for the next reporting period, if not sooner.

Summary

Good targets help management communicate very specifcally what they desire for the organization. While an element of risk is involved in setting out a challenging target, the benefts to the public and government, as well as staff of the organization is worthwhile.

The performance management process is a key component in strategic management for all organizations. By developing and using well thought out targets and performance measures, organizations can increase the probability that they can successfully achieve their goals.

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[2] Frame, J. Davidson, 1994, *The new project management: Tools for the age of rapid change, corporate reengineering, and other business realities.* San Francisco: Jossey-Bass.

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