



Administrative Services State Budget Division
NEBRASKA BUDGET REQUEST AND REPORTING SYSTEM

Program Key Performance Indicators Instructions

Performance Measures - The measures used by the agency to determine the cost, efficiency, effectiveness, and results of the program over the next four fiscal years. These measures should include at least one each of the following:

- a) *Inputs*-resources used to provide goods or services;
- b) *Outputs*-amount of goods or services provided;
- c) *Efficiency*-cost of labor or materials per unit of goods or services provided;
- d) *Outcomes/Results*-extent to which program objectives were achieved; and
- e) *Quality*-extent to which customer requirements or satisfaction have been achieved.

To further highlight the importance of the development and documentation of an agency's key performance indicators, the Administrative Services State Budget Division has developed an Excel template to facilitate the entry and submission of performance measures for each budget program. The template is available at <http://budget.nebraska.gov/instructions.html> in the "Part A – Narratives" section under the link to the Program Narrative Instructions. The "attachment" functionality on the Performance Measures tab of the Program Narrative screen is available for submission of the performance measures Excel template file for each respective budget program. A file naming convention that includes the program number, such as "Prog509 performance measures", is requested as it will aid in file organization.

Elements/columns of the template are as follows:

- **Sequence** – a column available for a user determined sort order (optional)
- **Ag#** - the agency number as assigned by the budget appropriations bills (required)
- **Prog#** - the budget program number as assigned by the budget appropriations bills (required)
- **Subprog#** - the subprogram number as determined by the agency for financial monitoring purposes (optional)
- **Performance Indicator Description** – a easily understood general description of the performance measure; ideally a description that will allow a layperson to understand the activity (required)
- **Category** – use items a) through e) above under performance measures (required)
- **Type** – indicate the format of the quantitative measures; i.e. numeric, percent, other (required)
- **Historical Measures** – indicate the actual quantitative value that resulted from the agency's activities for each year (required, to the extent available)
- **Current Year** – indicate the projected quantitative value that will be the result of the agency's activities (required)
- **Future Measures** – indicate the projected quantitative value that will be the result of the agency's activities based on the requested level of funding (required)
- **Request Issue(s)** – a cross reference to any budget request Issues that will have a direct impact on the performance measure (required, if applicable)
- **Budget Mod(s)** – a cross reference to any budget modifications that will have a direct impact on the performance measure (required, if applicable)
- **Positive Measure Impact** – short narrative on the positive consequences if performance objective is achieved (required)
- **Negative Measure Impact** – short narrative on the negative consequences if performance objective is not achieved (required)

Contact your Administrative Services State Budget Division Budget Analyst if you have any questions.