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# Policy Analysis

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## Bringing Administrative and Support Functions Under Performance-Based Program Budgeting

Report 99-01 August 1999

*Office of Program Policy Analysis  
and Government Accountability*

*an office of the Florida Legislature*

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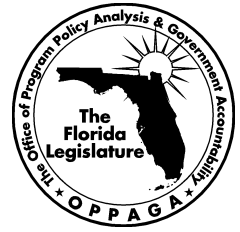
*Project supervised by Julie Ferris (850/487-4256)*

*Project conducted by Nancy Dufoe (850/487-9242)  
Steven Birnholz (850/487-3631)*



# The Florida Legislature

## OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



John W. Turcotte, Director

August 1999

The President of the Senate,  
the Speaker of the House of Representatives,  
and the Joint Legislative Auditing Committee

The Joint Legislative Auditing Committee directed OPPAGA to examine staffing in various Florida government functions. Our September 1998 report assessed methods to analyze state and local government staffing levels in Florida. This second report provides a way to bring state government administrative and support functions under performance-based program budgeting. Nancy Dufoe and Steven Birnholz conducted the review under the supervision of Julie Ferris.

We wish to express our appreciation for the support provided by interested legislators and staff and the time committed by the Governor's Office of Planning and Budgeting, Inspectors General, and the directors of administrative service units of state agencies.

Sincerely,

John W. Turcotte  
Director

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# Bringing Administrative and Support Functions Under Performance-Based Program Budgeting

## Purpose

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The Joint Legislative Auditing Committee directed the Office of Program Policy Analysis and Government Accountability to examine staffing in various government functions. Our first report assessed methods to analyze state and local government staffing levels in Florida.<sup>1</sup> This report provides a way to bring state government administrative and support functions under performance-based program budgeting.

## Background

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Florida is now past the mid-point in a seven-year effort to change the way that it funds government programs. While performance-based program budgeting is being implemented for most state activities, it has not been applied to state agency administrative and support functions.<sup>2</sup>

Excluding administrative and support functions from performance-based program budgeting is problematic for two reasons. First, it limits government accountability because the Legislature lacks a means to assess whether agencies are being efficient and effective in their administrative and support functions. Second, the Legislature lacks a consistent way of assessing how much money should be appropriated to administrative and support functions.

Establishing specific performance expectations for agency administrative and support functions through performance-based program budgeting

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<sup>1</sup> *How Florida Compares: An Approach for Analyzing Government Staffing Levels*, [OPPAGA Report No. 98-13](#), September 1998.

<sup>2</sup> Administrative functions include finance and accounting, payroll, purchasing, personnel, and general services. Support functions include executive support, inspector general, information technology, and training.

will allow agencies to identify ways to optimize their internal administrative and support resource allocation. Measures could also provide the Legislature with information that it could use to analyze agency operations and assess the potential for shifting resources from indirect administrative and support activities to direct program services.

## Proposed Performance Measures —————

We developed a set of proposed performance measures for administrative and support services to serve as a starting point for consideration by the Legislature and the Governor's Office of Planning and Budgeting. (See Appendix B, Proposed Performance Measures.) We developed these proposed performance measures through a series of workshops with staff of the Governor's Office and state agencies.

Our proposed measures for administrative and support services provide data on cost, workload, and performance. First, the measures identify the amount of resources that agencies use to operate specific administrative and support functions. Second, the measures provide information about the amount of work or services produced by agency administrative and support functions. Finally, the measures provide information about the quality, accuracy, and timeliness of the administrative and support services being provided within agencies.

Throughout our project, agency staff voiced concerns related to evaluating administrative and support functions. Their concerns revolved around four main issues. First, agency staff objected to having their functions compared to those of other agencies. Second, agency staff questioned whether it would be cost effective to collect resource and performance data for administrative and support functions. Third, agency staff were worried that the Legislature would make budgetary decisions based solely on the measurement data rather than considering other relevant issues. Finally, agency staff were concerned that they might be held accountable for performance influenced by factors beyond their control.

We do not believe that these concerns should delay moving forward with bringing administrative and support functions under performance-based program budgeting. The agency concerns are similar to issues raised during implementation of performance-based budgeting for agencies' direct service programs. We believe that careful measurement implementation can address and overcome these concerns.

## Next Steps

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The proposed measures provide a starting point for assessing the performance of administrative and support functions. Ultimately, it will be up to the Legislature to determine which of these measures (or other measures) would best address the performance of administrative and support functions in state government. However, we believe that beginning this process at this time is critical due to the redesign of the state's main information systems and legislative pursuit of a unit costing methodology.

### *The Governor's Office of Planning and Budgeting should work to make measures operational*

The next step in bringing administrative and support services under performance-based program budgeting will be to develop consensus on a core set of performance measures and to establish uniform definitions for the measures. This will involve defining precisely what should be included within each administrative and support function as well as how performance measures should be implemented. These tasks are critical and will require time to be carried out. The process of making the measures operational will require several iterations.

We therefore recommend that the Governor's Office of Planning and Budgeting work with agency staff to continue the process of defining administrative and support performance measures for state agencies. The Office of Planning and Budgeting should hold measure development workshops with agency staff during Fiscal Year 1999-2000. During those workshops, the Office of Planning and Budgeting and agency staffs should fully operationalize proposed measures including precisely defining terminology and data collection methodologies. As with other performance-based program budgeting related activities, our office will play a consulting role. The target should be to have the performance measures ready for presentation to the Legislature in the summer of 2000 so that they can be addressed in the Fiscal Year 2001-2002 budget cycle.

### *The Legislature should ensure that the Integrated Financial Management System initiative provides necessary data*

A second needed step will be to ensure that planned reforms of the state's information systems be designed to provide the data needed to support performance-based program budgeting for administrative and support functions. In the short term, agencies may be able to use the existing capabilities of the Florida Financial Management Information System to

provide some data regarding administrative and support functional costs and performance.<sup>3</sup> However, current Florida Financial Management Information System sub-systems are unable to provide data in a manner conducive to comprehensive evaluation of administrative and support functions. Because of the new Integrated Financial Management System initiative, time is of the essence, and decisions on what types of information will be needed to support performance measures for administrative and support services will need to be made in time to include in the system design specifications.

We therefore recommend that the Governor's Office of Planning and Budgeting work with the Legislature to ensure that the Integrated Financial Management System initiative result in systems that produce information on administrative and support functions. The Office of Planning and Budgeting should ensure that the Integrated Financial Management System initiative provides the type of staffing and cost information needed to evaluate the performance and cost effectiveness of agencies' administrative and support functions. Furthermore, reengineered systems should be able to feed relevant data directly and seamlessly into the performance-based program budgeting process.

### *The Legislature should require agencies to report their indirect administrative and support costs by function*

The Legislature has begun to emphasize the need for agencies to establish unit cost information.<sup>4</sup> Unit costs can be calculated in a number of ways. For example, they can be calculated as direct costs, which are the costs directly attributable to the provision of program services. Unit costs also can be calculated as full costs, which include the direct costs of providing program services as well as the indirect costs of administrative and support services, such as personnel services that serve more than one program.

Depending upon the situation, both direct and indirect costs are useful in making management and policy decisions. Therefore, agencies should develop the capacity to track and report on both their direct and indirect costs. Our office has recommended that the Governor's Office and the

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<sup>3</sup> Agencies could use the organizational and program component codes used in the current Florida Financial Management Information System to track costs allocated to administrative and support functions. This approach would require agreement and direction from the Legislature and the Governor's Office to ensure that agencies use consistent systems for allocating costs.

<sup>4</sup> Unit costs identify the resources needed to produce outputs such as providing a single unit of service or providing a set of services to an individual. The Legislature could use unit cost information to assess the relative efficiency of program operations or to determine the relationship between changes in the cost of program services and the outcomes obtained from providing these services. The 1999 Legislature passed Ch. 99-377, Laws of Florida, requiring agencies to provide an annual summary of expenditures, expressed in terms of cost per unit, for agency services and products.



Legislature develop instructions for agencies to use in allocating administrative and support overhead costs to programs and services.<sup>5</sup> However, even when these overhead costs are allocated and thus included in program cost figures, there will still be a need to assess the performance of indirect administrative and support functions so that resources allocated to overhead can be minimized.

We therefore recommend that when the Legislature requires agencies to report their overhead costs, they should report these costs by administrative and support function, even if these overhead costs are subsequently allocated to agency programs and services. Measurement data for these functions will enable legislators to allocate only what is necessary to sustain appropriate administrative and support performance and invest the maximum amount possible in direct program services.

## Agency Response

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The Governor's Office of Planning and Budgeting provided a written response to our report findings and recommendations. The response is contained in Appendix C of this report.

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<sup>5</sup> For a more detailed explanation, see *PB<sup>2</sup>Status Report*, [OPPAGA Report No. 98-45](#), February 1999.



# Introduction

## Purpose

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The Joint Legislative Auditing Committee directed OPPAGA to conduct a series of reports on staffing in various government functions. OPPAGA's first report assessed methods to analyze state and local government staffing levels in Florida.<sup>6</sup> This report, the second in the series, provides a way to bring administrative and support functions under performance-based program budgeting (PB<sup>2</sup>) by establishing a framework for assessing administrative and support activities in state government.

## Background

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### *Why assess administrative and support activities?*

Florida is now past the mid-point in a seven-year effort to change the way that it funds government programs. Performance-based program budgeting is part of a nationwide movement in which governments at all levels are focusing attention on program results.<sup>7</sup> The theory behind performance-based program budgeting is clear—the amount of resources given to public programs should be influenced by their performance in achieving desired results.

While PB<sup>2</sup> is being implemented for most state activities, it has not been applied to state agency administrative and support functions. To date, only one agency, the Florida Department of Law Enforcement, has proposed that its business support function be included in PB<sup>2</sup>. Excluding administrative and support functions from PB<sup>2</sup> is problematic for two reasons. First, it limits government accountability because the Legislature lacks a means to assess whether agencies are being efficient and effective in their administrative and support functions. For example, in the absence of performance measures and standards, the Legislature cannot

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<sup>6</sup> *How Florida Compares: An Approach for Analyzing Government Staffing Levels*, [OPPAGA Report No. 98-13](#), September 1998.

<sup>7</sup> Performance-based program budgeting in Florida was established by the Government Performance and Accountability Act of 1994 (Ch. 94-249, Laws of Florida).

readily determine whether agencies are doing a good job in functions such as purchasing, personnel management, and finance and accounting. Second, the Legislature lacks a consistent way of assessing how much money should be appropriated to administrative and support functions. This is important because the Legislature seeks to ensure that the maximum level of public funds are being used to provide services that directly benefit taxpayers rather than to pay for overhead where benefits are indirect and less understood. The 1999 Legislature emphasized the need for performance information that will improve its ability to appropriate funds, compare activities, and evaluate department activities for efficiency.

Establishing specific performance expectations for agency administrative and support functions through PB<sup>2</sup> will allow agencies to identify ways to optimize their internal administrative and support resource allocation. Measures could also provide the Legislature with information that it could use to analyze agency operations and assess the potential for shifting resources from indirect administrative and support activities to direct program services.

In 1998, the Governor's Office began an effort to bring agency administrative and support functions under PB<sup>2</sup>, but this effort was discontinued. In response to statutory changes to PB<sup>2</sup> made by the 1998 Legislature, the Governor's Office of Planning and Budgeting (OPB) formed a workgroup to develop performance measures for administrative and support functions (see Appendix A). However, the OPB workgroup ended its activities in October 1998. In a letter to the chairs of the legislative appropriations committees, the Director of the Office of Planning and Budgeting noted that the state should look to this OPPAGA report for guidance in this area. OPPAGA subsequently initiated a study to develop proposed PB<sup>2</sup> measures for agency administrative and support functions and provide the Legislature with a framework for making oversight and budgetary decisions related to such functions.

## *Process used to develop proposed performance measures*

The proposed measures presented in this report were developed primarily as a result of a series of meetings and workshops with management and staff throughout Florida government.<sup>8</sup> The first step in the process was to define the functions within administrative and support services. We accomplished this through a meeting with state agency

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<sup>8</sup> For a chronology of project-related events, see Appendix A.

administrative services directors.<sup>9</sup> Our next step was to ask agency heads to provide us with suggestions for performance measures for each of these functional categories that met the criteria in Exhibit 1-1.

We received a tremendous response from agencies— we compiled over 80 pages of suggested measures from the written responses submitted to us by various agencies and entities throughout the state. We used this information to develop a set of proposed measures for each function that met the criteria shown in Exhibit 1-1. We then held a series of discussions with state agency staff who work in the various functional areas, as well as legislative staff, to discuss the pros and cons of the measures and to identify additional measures.

#### Exhibit 1-1

##### Desired Performance Measure Characteristics

Common	The measures should apply to most government entities.
Representative	The measures, when assessed as a group, should represent the essence of the functional category to which they apply.
Outcome/ Informational/ Efficiency	The measures should assess either the outcome or efficiency (input/output or input/outcome) of functional activities. They may, for example, assess an activity's timeliness, accuracy, or quality. The measures can also be informational in nature and present data that may be of interest to the Legislature, without validly reflecting the performance of the functional entity measured.

## Uses for Proposed Measures

We see several benefits of the Legislature moving forward with developing these measures. It would enable analysis of agencies' administrative and support performance within an agency and across agencies. The Legislature could then use these analyses for various decision-making purposes.

*Performance could be assessed within each agency*

First, the Legislature could compare an agency's performance in a given year against its past performance. This type of analysis will provide an incentive for agencies' administrative and support functions to improve over time and will highlight deviations that may indicate the need for further analysis and/or corrective action.

*Performance could also be assessed across agencies*

A second method for analyzing the performance of an agency's administrative and support functions involves benchmarking its performance against that of other agencies. Historically, the lack of comparability of performance data has been a source of frustration for the

<sup>9</sup> We considered only functions deemed common to most agencies. Individual agencies may have administrative or support functions unique to their agency.

Legislature. Because of their generic nature, administrative and support functions provide the best opportunity to date to begin addressing this level of analysis. All agencies have certain common administrative and support functions, such as personnel, purchasing, and budgeting.

Taking agencies' differences into account, comparisons of agencies' administrative and support functions would help the Legislature make various budgetary decisions. In one possible scenario for legislative use of this comparative data, agencies' administrative and support functions could be divided into three categories— high performance, adequate performance, and poor performance.<sup>10</sup>

- Agency administrative and support functions that fall in the high-performance range could be examined further to identify reasons for the ranking and to identify best practices for transfer to other agencies. These agencies could also be designated for special incentive awards.
- Agency administrative and support functions that fall in the adequate-performance range could be required to adopt any relevant best practices used by the high-performance functions.
- Agency administrative and support functions that fall in the poor-performance range will need further scrutiny to identify reasons for the ranking and determine whether the function is meeting the needs of the agency. If it is not meeting the agency's needs, further scrutiny would be needed to determine how best to improve the performance of the function. Options to consider would include reengineering, consolidation with another agency's function, or privatization.

## *Improvements in state information systems will be needed*

Implementing a system to assess agency administrative and support functions will require improvements in the state's primary data systems. Without changes to these data systems, agencies would need to recast performance and resource data into their own unique systems. This will make it difficult to aggregate, verify, and evaluate this data.

In 1980, the Legislature created the Florida Financial Management Information System (FFMIS) to provide payroll, human resources,

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<sup>10</sup> Agency administrative and support functions could be sorted according to a relative cost-efficiency ranking. It is important to note that difference in performance could result from differences in efficiencies or in the way cost or performance data are reported. Although relative cost efficiency would have to incorporate cost, workload, and performance factors, it could be calculated in many different ways. Mathematical techniques such as linear programming and data envelopment analysis could be applied to administrative and support functional data. For a more detailed explanation of these techniques, see *How Florida Compares: An Approach for Analyzing Government Staffing Levels*, [OPPAGA Report No. 98-13](#), September 1998, pp. 28-29.

purchasing, accounting, and budgeting functions to the state.<sup>11</sup> However, the existing FFMIS statewide sub-systems are "separate, stand-alone systems operating on different data centers with problems including lack of standards, lack of integration, duplication of data and effort, insufficient management-level information, insufficient reporting capabilities, lack of a single chart of accounts, complex external interfaces, and high maintenance costs." <sup>12</sup> Most importantly, the Cooperative Personnel Employment Sub-system (COPES) and the Florida Accounting Information Resource (FLAIR) do not provide the type of information needed to analyze administrative and support resource use in state agencies. For example, COPES does not identify state employees by administrative or support categories, and FLAIR captures agency expenditure data by organizational entity rather than by administrative and support function. Moreover, none of the FFMIS sub-systems are directly linked to PB<sup>2</sup> reporting mechanisms.

The state is currently in the process of reengineering its personnel and accounting information systems through a joint project involving the Executive Office of the Governor, the Department of Management Services, and various stakeholders through state government. The 1999 Legislature authorized two initiatives for Fiscal Year 1999-2000 to work toward the creation of an Integrated Financial Management System (IFMS) for the state, a business practices study and a prototype system. The business practices study will provide a recommendation for reengineering state business practices and enhancing or replacing the state's current administrative systems. The prototype system will demonstrate the potential of the new business practices and software and will pilot their usage.

The IFMS initiative should result in greater efficiency in operations and effectiveness in the information available to staff and decision-makers. It will be important to ensure that the IFMS initiative will provide the information needed to support PB<sup>2</sup> measures and unit costing for all programs and administrative and support functions.

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<sup>11</sup> The five FFMIS subsystems are the Planning and Budgeting System, the Florida Accounting Information Resource, the Cash Management Subsystem, the Purchasing System, and the Cooperative Personnel Employment Subsystem.

<sup>12</sup> *Florida Financial Management Information System (FFMIS) Strategic Plan 1999/2000-2003/2004*, February 24, 1998.

# Proposed Performance Measures

## Introduction

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*Cost, workload, and performance information is needed*

Our research determined that PB<sup>2</sup> measures for administrative and support services should provide three types of data: cost, workload, and performance. First, the measures should identify the amount of resources that agencies use to perform specific administrative and support functions. This cost information will help the Legislature consider performance in relation to the funds it appropriates to agencies for administrative and support services and thus determine the return on investment in government programs. However, cost data alone does not provide a basis for evaluating the efficiency and effectiveness of state services.

Second, workload or output measures are also needed to provide information about the amount of work or services produced by agency administrative and support functions. From this information, unit cost measures can be developed. Unit costs identify the resources needed to produce outputs such as processing a single purchase order or providing personnel services to a single employee. Unit cost measures are critical, as they would provide the Legislature with a firm basis for reallocating administrative and support funding to direct program services. As noted by the House Committee on Governmental Operations, "[u]nit cost measures are considered to be probably the best single tool for policy makers to use when deciding whether or not limited resources could provide more desirable results if directed to one program, rather than another. This ability is critical when all desired activities cannot be funded."<sup>13</sup> The Legislature could use unit cost information, such as the cost to process purchase orders and personnel actions, to assess the relative efficiency of administrative and support operations or to determine the relationship between changes in the cost of such activities and the outcomes obtained from these activities.

Finally, performance data are needed to provide information about the quality, accuracy, and timeliness of the administrative and support services being provided within agencies. A low-cost administrative or support function may not necessarily be meeting the needs of its agency

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<sup>13</sup> *CS/HB 1 Bill Research and Economic Impact Statement*, House of Representatives Committee on Governmental Operations, January 12, 1999.



or the state. Conversely, incremental gains in performance may not be cost effective. Ideally, agencies' administrative or support functions should be both efficient and effective. Thus, the Legislature needs to have cost, workload, and performance information to evaluate the functions.

## Description of Functional Categories and Performance Measures

Given the need for cost, workload, and performance information, we developed an approach for assessing administrative and support services. Because there are no universally accepted definitions for "administrative" and "support" services, we developed definitions for these terms. We defined administrative services as typical, core-business activities that are operational in nature. We defined support services as more diverse functions that support both agency and programmatic needs. With the assistance of the Governor's Office and agencies' staffs, we then categorized administrative and support into the nine functions listed in Exhibit 2-1.<sup>14</sup>

### Exhibit 2-1

#### Administrative and Support Functional Categories and Definitions <sup>1</sup>

Administrative Services	Support Services
<ul style="list-style-type: none"><li>• Finance and Accounting: direct and coordinate agency fiscal activities</li><li>• Payroll: administer and pay salaries and wages</li><li>• Purchasing: purchase commodities and contractual services</li><li>• Personnel: recruit and employ agency workforce members</li><li>• General Services: provide services such as mail services, printing, supply, fleet management, and tangible personal property management</li></ul>	<ul style="list-style-type: none"><li>• Executive Support: plan, organize, direct, and coordinate the overall work of the agency. This functional category includes seven sub-functions.<ul style="list-style-type: none"><li>Executive Direction</li><li>Legislative Affairs</li><li>Communications</li><li>Equal Opportunity</li><li>Legal Services (non-program)</li><li>Planning</li><li>Budgeting</li></ul></li><li>• Inspector General: conduct financial and performance audits, management reviews, and investigations; and verify performance-based budgeting measures</li><li>• Information Technology: use, share, manage, and develop information technology resources</li><li>• Training: conduct and coordinate training for agency workforce members</li></ul>

<sup>1</sup> For more detailed definitions of the activities included in the administrative and support functions, see Appendix B, Proposed Performance Measures.

<sup>14</sup> One function, executive support, has seven sub-functional categories.

One of the main goals of this project was to develop a set of proposed performance measures for administrative and support services to serve as a starting point for consideration by the Legislature and the Office of Planning and Budgeting. A list of proposed measures for each functional category is contained in Appendix B. Although the focus of the workgroup effort was to develop measures of results (see Exhibit 1-1), we have also developed input, efficiency, and output measures.

## Implementation Issues Identified by Agency Staff

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Throughout our project, agency staff voiced many concerns related to the evaluation of administrative and support functions. Their concerns revolved around four main issues. First, they objected to having their functions compared to those of other agencies. Second, they questioned whether it would be cost effective to collect resource and performance data for administrative and support functions. Third, they were worried that the Legislature would make budgetary decisions based solely on the measurement data rather than considering other relevant issues. Finally, they were concerned that they may be held accountable for performance influenced by factors beyond their control.

We do not believe that these concerns should delay moving forward with bringing administrative and support functions under PB<sup>2</sup>. The agency concerns are similar to issues raised during implementation of performance-based program budgeting for agencies' direct service programs. We believe that careful measurement implementation can address and overcome these concerns.

### *Comparability*

*Some agency staff contend that agencies are too different to compare*

#### Agency concern

Agency staff who participated in the performance measure development process questioned the validity of efforts to compare administrative and support functions across agencies. These staff contended that agencies are too different in terms of mission, organization, size, and operating methods to enable comparisons to be made.

- **Different missions.** Agency staff asserted that their agencies have varying missions that effect the amount of resources each devotes to administrative and support functions. For example, an agency that mainly processes paperwork may need to allocate a different proportion of its budget to administrative and support activities than an agency that provides direct services to citizens.

- **Different organizational structures.** Agency staff reported that the varying organizational structures affect the needed level of administrative and support services. While some agencies house all of their administrative and support functions in a single unit, other agencies allocate staff across many organizational offices (for example, placing personnel staff in every division rather than in a central unit). Furthermore, agencies organize their functional activities in different ways. For example, while one agency may perform payroll activities in its finance and accounting office, another agency may perform those same services in its personnel office. Also, while some agencies are centralized, others are decentralized and provide services through field offices, which may have their own administrative and support staffs. These factors can complicate comparisons between agencies.
- **Different sizes.** Agency staff noted that their agencies range in size from fewer than 100 employees to over 20,000 staff. Administrative and support functions in larger agencies may be more efficient than their counterparts in smaller agencies because of economies of scale. Administrative staff in smaller agencies may be assigned multiple responsibilities (such as payroll and personnel) while larger agencies may use specialized staff. The categorization of this type of multi-functional employee may affect inter-agency comparisons.
- **Different amounts of contracting.** The extent to which agencies contract for goods and services varies across state government.<sup>15</sup> When an agency contracts for services, the administrative and support activities associated with that contract (except for agency contract management activities) are provided by the vendor. Thus, two agencies can differ substantially in reported administrative and support resources if one contracts with a private firm to provide a certain service and the other provides the service in-house.
- **Different administrative and support funding mechanisms.** Agency staff noted that administrative and support functions are funded in different ways by agencies. Some functions are directly allocated monies from agencies' budget appropriations. However, funding for other functions is determined by a charge-back mechanism in which customers pay for services rendered. Furthermore, some agencies' administrative and support functions are funded, at least in part, by federal monies. Federal agreements mandate certain limits on indirect costs and require agencies to allocate those costs to direct cost programs. Since different funding mechanisms may promote different resource usage patterns, comparisons of agencies' administrative and support functions could be affected.

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<sup>15</sup> Contracted services, as represented by the Special Category appropriation, have exhibited sustained growth such that they are now 27% of the state operating budget. This issue was discussed in greater detail in a 1997 Senate Report, *Procurement and Contracting Reform*.

## OPPAGA's position

Differences in agencies' administrative and support functions do not preclude comparison. Using measures to compare performance does not assume that all agency functions are the same. Differences between agencies can be accounted for by establishing different performance expectations for different types of agencies. For example, the Legislature could establish one set of performance expectations for agencies that provide direct services and another set of performance expectations for agencies that are primarily administrative in nature. Segmenting operations by business type for comparison purposes is a common practice in the private sector. The process of establishing measures and reporting performance allows for discussion that can identify and explain differences in performance. Furthermore, simply knowing that one's performance will be compared to others can lead to better performance.

There are several benefits to comparing agencies' administrative and support functions. Administrative and support performance data will help identify areas where agencies can improve their operations and reduce costs. It will also pinpoint high-performing agency functions that may serve as the sources for transferable best practices that can be used to improve services in other agencies.

Comparisons between entities, while complex, can be done. For example, *Governing* and Syracuse University's Maxwell School of Citizenship and Public Affairs recently completed a study grading states in areas of management.<sup>16</sup> Like the agency staff providing feedback for our project, states participating in the *Governing* study were also concerned about comparability. However, *Governing* persevered with its study because the vast majority of states were happy to be compared. States were proud of their work. A few were pleased that their shortcomings would be publicized so that policymakers would take note and do something about them. States also wanted to be part of a discussion about study issues. Most importantly, states wanted information about other states' innovations and best practices. Likewise, we believe that bringing agency administrative and support services under PB<sup>2</sup> can be done and will produce tangible benefits.

## *Cost effectiveness of data collection*

### Agency concern

Agency staff contended that it might not be cost effective to measure administrative and support functions. They said that, in their estimate,

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<sup>16</sup> Katherine Barrett and Richard Greene, "Grading the States," *Governing*, February 1999, pp. 17-90. In 1998, the Syracuse University Maxwell School of Citizenship and Public Affairs was deemed the number one public affairs graduate program in the United States by *U.S. News & World Report*.

agencies spend only a very small portion of their overall budgets on these activities.

### **OPPAGA's position**

The percentage of state expenditures dedicated to administrative and support functions is unknown. Thus, it is premature to come to any conclusion regarding the cost effectiveness of measuring these functions. We took care in developing the proposed measures to consider the potential cost of data collection and do not believe that the proposed measures would be costly or burdensome to maintain. However, cost effectiveness should always be a criterion when developing performance measures.

## ***Legislative use of data***

### **Agency concern**

Agency staff expressed concerns that legislators could misuse administrative and support resource and performance data. Staff were worried that legislators might make budgetary decisions based solely on the data without considering other relevant issues. Agencies have voiced similar concerns since the inception of PB<sup>2</sup>.

### **OPPAGA's position**

We strongly believe that the Legislature can and will make appropriate use of PB<sup>2</sup> performance information. The Legislature has the responsibility of making policy and budget choices for Florida's citizens, and it should have the best information available to make these choices.

However, the Legislature's budgeting decisions never will be based entirely on performance information.<sup>17</sup> During the budgeting process, legislators must make choices between competing priorities such as education, human services, criminal justice and corrections, natural resources, and transportation. Legislators make these choices based on their values, the needs of their constituents, and any information they have on the merits of individual programs. PB<sup>2</sup> can help in making these decisions by providing information on program results. However, it will not produce a mechanistic system for allocating available funds among programs that are equally meritorious.

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<sup>17</sup> For a more detailed explanation, see *PB<sup>2</sup> Status Report*, [OPPAGA Report No. 98-45](#), February 1999.

## ***Factors beyond an agency's control***

### **Agency concern**

Agency staff expressed concern that some of the outcomes of administrative and support activities are not fully within their control. Because the Legislature can sanction agencies for not meeting performance expectations, agencies are reluctant to use measures that may be affected by external factors.

### **OPPAGA's position**

Performance measurement does not imply strict cause and effect relationships. Outside factors almost always contribute to outcomes. As Jonathan Walters notes in his recent book, *Measuring Up*, "the trickiest part of performance measurement . . . is that in a lot of areas of government activity and involvement, it's hard to say with absolute certainty that because government did this, that happened."<sup>18</sup> However, it is critical that the Legislature have information clearly indicating whether important state goals are being achieved, including those goals that are beyond agencies' direct control. Withholding key performance information from legislators because outcomes may have been affected by conditions beyond agencies' control will only serve to hurt the state as a whole. Furthermore, as noted above, legislators consider many relevant factors when making performance measurement-related decisions. When factors beyond an agency's control greatly impact its performance, the Legislature is unlikely to award incentives or disincentives. Moreover, some performance measures have been labeled as "policy analysis measures" in the Governor's Office Fiscal Year 1998-99 *Official Performance Ledger*.

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<sup>18</sup> Jonathan Walters, *Measuring Up: Governing's Guide to Performance Measurement for Geniuses [and Other Public Managers]*, Governing Books, 1998.

# Next Steps

## Introduction

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The measures that we have developed provide a starting point for assessing the performance of administrative and support functions. Ultimately, it will be up to the Legislature to determine which of these measures (or other measures) would best address the performance of administrative and support functions in state government. However, we believe that beginning this process at this time is critical due to the redesign of the state's main information systems and legislative pursuit of a unit costing methodology.

## Recommendations

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### *The Governor's Office of Planning and Budgeting should work to make measures operational*

The next step in bringing administrative and support services under performance-based program budgeting will be to develop consensus on a core set of performance measures and to establish uniform definitions for these measures. This will involve defining precisely what should be included within each administrative and support function as well as how performance measures should be implemented. For example, concepts such as which customers should be surveyed to gauge customer satisfaction and issues such as what types of personnel actions should be counted in workload measures will need to be determined. These tasks are critical and will require time to be carried out. The process of making the measures operational will require several iterations.

We therefore recommend that the Governor's Office of Planning and Budgeting (OPB) work with agency staff to continue the process of defining administrative and support performance measures for state agencies. OPB should hold measure development workshops with agency staff during Fiscal Year 1999-2000. During those workshops, OPB and agency staff should fully operationalize proposed measures, including precisely defining terminology and data collection

methodologies. As with other PB<sup>2</sup> related activities, we will play a consulting role. The target should be to have the performance measures ready for presentation to the Legislature in summer 2000 so that they can be addressed in the Fiscal Year 2001-2002 budget cycle.

## ***The Legislature should ensure that the Integrated Financial Management System initiative provides necessary data***

A second needed step will be to ensure that planned reforms of the state's information systems be designed to provide the data needed to support PB<sup>2</sup> for administrative and support functions. The Legislature created the Florida Financial Management Information System (FFMIS) in 1980 to provide payroll, human resources, purchasing, accounting, and budgeting functions to the state. In the short term, agencies may be able to use the existing capabilities of FFMIS to provide some data regarding administrative and support functional costs and performance.<sup>19</sup> However, as described in Chapter 1, current FFMIS sub-systems are unable to provide data in a manner conducive to comprehensive evaluation of administrative and support functions. FFMIS generally does not allocate spending to administrative or support functional categories, which makes it difficult to calculate functional costs or relate costs to functional service levels or performance.

The state is now in the early stages of reengineering the FFMIS sub-systems and underlying business practices. A business case study for the Integrated Financial Management System (IFMS) initiative will soon be done to provide a recommendation for enhancing or replacing the state's current administrative systems. Accordingly, time is of the essence, and decisions on what types of information will be needed to support performance measures for administrative and support services will need to be made in time to include them in the system design specifications.

We therefore recommend that OPB work with the Legislature to ensure that the IFMS initiative result in systems that produce information on administrative and support functions. OPB should ensure that the IFMS initiative provides the type of staffing and cost information needed to evaluate the performance and cost effectiveness of agencies' administrative and support functions. Furthermore, reengineered systems should be able to feed relevant data directly and seamlessly into the PB<sup>2</sup> process.

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<sup>19</sup> Agencies could use the organizational and program component codes used in the current FFMIS system to track costs allocated to administrative and support functions. This approach would require agreement and direction from the Legislature and the Governor's Office to ensure that agencies use consistent systems for allocating costs.



## *The Legislature should require agencies to report their indirect administrative and support costs by function*

The Legislature has begun to emphasize the need for agencies to establish unit cost information.<sup>20</sup> Unit costs can be calculated in a number of ways. For example, they can be calculated as direct costs, which are the costs directly attributable to the provision of program services. Unit costs also can be calculated as full costs, which include the direct costs of providing program services as well as the indirect costs of administrative and support services, such as personnel services that serve more than one program.

Depending upon the situation, both direct and indirect costs are used in making management and policy decisions. Therefore, agencies should develop the capacity to track and report on both their direct and indirect costs. OPPAGA has recommended that the Governor's Office and the Legislature develop instructions for agencies to use in allocating administrative and support overhead costs to programs and services.<sup>21</sup> However, even when these overhead costs are allocated and thus included in program cost figures, there will still be a need to assess the performance of indirect administrative and support functions so that resources allocated to overhead can be minimized.

We therefore recommend that, when the Legislature requires agencies to report their overhead costs, they should report these costs by administrative and support function, even if these overhead costs are subsequently allocated to agency programs and services. Measurement data for these functions will enable legislators to allocate only what is necessary to sustain appropriate administrative and support performance and invest the maximum amount possible in direct program services.

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<sup>20</sup> Unit costs identify the resources needed to produce outputs such as providing a single unit of service or providing a set of services to an individual. The Legislature could use unit cost information to assess the relative efficiency of program operations or to determine the relationship between changes in the cost of program services and the outcomes obtained from providing these services. The 1999 Legislature passed Ch. 99-377, Laws of Florida, requiring agencies to provide an annual summary of expenditures, expressed in terms of cost per unit, for agency services and products.

<sup>21</sup> For a more detailed explanation, see *PB<sup>2</sup>Status Report*, [OPPAGA Report No. 98-45](#), February 1999.



## Appendix A

# Chronology of Measures Development

### Events in Developing Proposed Performance Measures for Administrative and Support Functions in State Agencies

Date	Event
May 1998	The Legislature revised Ch. 216, F.S. (Ch. 98-73, Laws of Florida), to require the Executive Office of the Governor to recommend programs and performance measures to the Legislature on behalf of agencies failing to submit performance-based budgeting programs and performance measures for all activities within three years of the date set forth in law for an agency to begin performance budgeting.
July 1998	In response to Ch. 98-73, Laws of Florida, the Executive Office of the Governor notified state agencies that it interpreted this revision to require agencies to include administrative and support services under performance-based program budgeting.
August 1998	The Governor's Office of Planning and Budgeting established a work group to develop a set of performance measures for major agency administrative and support activities.
October 1998	The Governor's Office of Planning and Budgeting work group was discontinued, noting that the state should look to this OPPAGA report for guidance.
December 1998	OPPAGA met with state agency administrative services directors to define the functions within administrative and support services. OPPAGA then asked agency heads to provide it with suggestions for performance measures for each of these functional categories.
January 1999	OPPAGA held a series of workshops with state agency staff who work in the various functional areas to discuss the pros and cons of the suggested measures and determine if additional measures were needed.
February-June 1999	OPPAGA held discussions with and obtained input from legislative staff and other stakeholders on proposed measures.
July 1999	OPPAGA issued <i>Bringing Administrative and Support Functions Under Performance-Based Program Budgeting</i> ; Report No. 99-01, July 1999.

# Proposed Performance Measures

## *Overall Measures*

### Administrative and Support Measures <sup>22</sup>

- Cost of administrative and support functions as a percentage of total agency expenditures
- Percentage of total agency workforce dedicated to administrative and support functions
- Customer satisfaction

### Administrative Measures

- Cost of administrative functions as a percentage of total agency expenditures
- Percentage of total agency workforce dedicated to administrative functions
- Customer satisfaction

### Support Measures

- Cost of support functions as a percentage of total agency expenditures
- Percentage of total agency workforce dedicated to support functions
- Customer satisfaction

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<sup>22</sup> Because there are no universally accepted definitions for "administrative" and "support," we developed definitions for these terms. We defined administrative services as typical, core-business activities that are operational in nature. We defined support services as more diverse functions that support both agency and programmatic needs.

# Proposed Administrative Measures —————

## *Finance and Accounting Function Measures*

This function includes activities related to cash management, revenue collection and management, invoice processing, financial statements, travel processing, grants administration, and fixed asset management.

### Inputs

- Cost of finance and accounting function
- Number of finance and accounting function workforce members

### Outputs

- Number of invoices processed
- Number of transactions processed
- Number of funds administered
- Number of grants administered

### Efficiency

- Cost of processing an invoice
- Number of invoices processed per finance and accounting function workforce member
- Number of transactions processed per finance and accounting function workforce member
- Number of funds administered per finance and accounting function workforce member
- Number of grants administered per finance and accounting function workforce member

### Outcomes

- Customer satisfaction
- Percentage of invoices approved by the Comptroller when first submitted
- Percentage of invoices in compliance with the Prompt Payment Law

## ***Payroll Function Measures***

This function includes activities related to administering and paying salaries and wages.

### **Inputs**

- Cost of payroll function
- Number of payroll function workforce members

### **Outputs**

- Number of payroll actions completed
- Number of payroll warrants processed

### **Efficiency**

- Cost per payroll action
- Cost per payroll warrant processed
- Number of payroll actions completed per payroll function workforce member
- Number of payroll warrants processed per payroll function workforce member

### **Outcomes**

- Customer satisfaction
- Percentage of payroll warrants issued on time and without internal error

## ***Personnel Function Measures***

This function includes activities related to recruiting and employing agency workforce members.

### **Inputs**

- Cost of personnel function
- Percentage of total agency workforce dedicated to the personnel function

### **Outputs**

- Number of personnel actions completed

### **Efficiency**

- Cost per personnel action completed
- Number of personnel actions completed per personnel function workforce member
- Number of agency workforce members per personnel function workforce member

### **Outcome**

- Customer satisfaction
- Percentage of personnel actions processed correctly by the personnel function
- Percentage of personnel actions completed within departmental time standards

## ***Purchasing Function Measures***

This function includes activities related to purchasing commodities and contractual services, including contract development and contract administration.

### **Inputs**

- Cost of purchasing function (break-out by commodities procurement and contractual procurement)
- Number of purchasing function workforce members (break-out by commodities procurement and contractual procurement)

### **Outputs**

- Number of purchase orders processed
- Number of purchases eligible to be made with a purchasing card
- Number of purchasing card transactions
- Number of contracts executed

### **Efficiency**

- Cost per purchase order
- Average turnaround time between receipt of purchase requests and issuance of purchase orders - for commodities and contractual services (break-out by commodities procurement and contractual procurement)
- Cost per purchasing card transaction processed
- Cost per contract processed
- Number of purchase orders processed per purchasing function workforce member

### **Outcomes**

- Customer satisfaction (break-out by commodities procurement and contractual procurement)
- Percentage of eligible purchases made using purchasing cards
- Percentage of purchases that were processed without error
- Percentage of purchases that have not been overturned— Minority Business Enterprise and other (break-out by commodities procurement and contractual procurement)



## *Purchasing Function Measures (continued)*

### Outcomes

- Number of overturned purchasing actions— Minority Business Enterprise and other (break-out by commodities procurement and contractual procurement)
- Percentage of agency term contract savings (percentage discount from normal price based on vendor certifications) / cost avoidance
- Percentage of Minority Business Enterprise goals that are met (break-out by commodities procurement and contractual procurement)
- Percentage of contracts approved by the State Comptroller on first submission
- Number and dollar value of settlement agreements required <sup>23</sup>
- Ratio of settlement agreements to contracts not requiring settlement agreements

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<sup>23</sup> A settlement agreement is an agreement to accept a sum of money or other consideration from a person, entity, or group of persons as full discharge of a debt to the state or an agency thereof which is in dispute. With regard to contractual services, the State Comptroller may enter into a settlement agreement with a vendor when services are rendered outside the time period specified in the executed contract.

## General Services Function Measures

This function includes activities related to mail services, printing, supply, fleet management, tangible personal property management, telecommunications, records management, risk and safety management, facilities management, and facilities construction.

### Inputs

- Cost of general services function <sup>24</sup>
- Number of general services function workforce members <sup>25</sup>

### Outputs <sup>26</sup>

- Number of leases processed
- Number of fixed capital outlay projects completed
- Number of vehicles maintained
- Number of pieces of metered mail processed

### Efficiency <sup>26</sup>

- Inventory turnover rate <sup>27</sup>
- Rental cost per square foot as compared to private industry average (as determined by the Department of Management Services)
- Operations and maintenance cost per square foot maintained as compared to Department of Management Services' operation and maintenance cost per square foot maintained
- Cost per piece of metered mail processed
- Average maintenance cost per passenger vehicle
- Ratio of the cost to maintain surplus property to the revenue from the disposition of surplus property
- Cost of inventory storage as a percentage of total inventory value

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<sup>24</sup> The cost of each sub-function should be tracked internally by each agency.

<sup>25</sup> The number of workforce members for each sub-function should be tracked internally by each agency.

<sup>26</sup> Given the wide range of the general services function, the output, efficiency, and outcome measures are only examples of potential measures. Additional measures covering other sub-functions may need to be developed at a later time.

<sup>27</sup> The inventory turnover rate is a measure of how rapidly an organization's inventory is used and replaced.

## ***General Services Function Measures (continued)***

### **Outcomes <sup>26</sup>**

- Customer satisfaction
- Percentage of vehicles that comply with recommended maintenance schedule
- Percentage of agency-managed fixed capital outlay projects that are completed within budget
- Percentage of agency-managed fixed capital outlay projects that are completed on schedule
- Percentage of all leases processed that are approved by Department of Management Services prior to their effective date
- Percentage of property located during annual inventory
- Dollar value of property not located during annual inventory

# Proposed Support Measures

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## *Executive Support Function Measures*

This function includes activities related to executive direction, legislative affairs, communications, equal opportunity, planning, budgeting, and non-programmatic legal services.

### Inputs

- Cost of executive support function <sup>28</sup>
- Number of executive support function workforce members <sup>29</sup>

### Outputs <sup>30</sup>

- To be determined

### Efficiency <sup>30</sup>

- To be determined

### Outcomes <sup>30</sup>

- Customer satisfaction

#### Strategic Management

- Percentage of agency strategic plan goals and objectives met
- Percentage of program managers who rate the agency's strategic plan as a useful management tool
- Percentage of approved performance-based program budgeting measures with accurate and reliable data
- Percentage of performance contract (between the agency head and the Governor) goals met

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<sup>28</sup> The cost of each sub-function should be tracked internally by each agency.

<sup>29</sup> The number of workforce members for each sub-function should be tracked internally by each agency.

<sup>30</sup> Given the wide range of the executive support function, output, efficiency, and outcome measures presented here are only examples of potential measures. Additional measures covering other sub-functions may need to be developed at a later time.

## ***Executive Support Function Measures (continued)***

### **Human Resource Management**

- Percentage of total employee grievances and complaints ruled in favor of the agency
- Percentage of agency equal employment opportunity goals met
- Rate of workforce turnover— agencywide and for critical classes
- Cost of workforce turnover— agencywide and for critical classes
- Rate of absenteeism due to sick leave and leave without pay

### **Litigation**

- Number of lawsuits pending against agency (does not include program-related litigation)
- Cost of litigation (does not include program-related litigation)

## *Inspector General Function Measures*

This function includes activities related to financial and performance auditing, management reviews, and investigations; and verifying performance-based program budgeting measures.

### **Inputs**

- Cost of inspector general function
- Number of inspector general function workforce members

### **Outputs**

- Number of inspector general function written products (e.g., audits, investigations)
- Number of agency performance-based program budgeting measures reviewed for accuracy and reliability
- Number of agency information systems examined for data accuracy

### **Efficiency**

- Cost per inspector general function written product (e.g., audits, investigations)

### **Outcomes**

- Customer satisfaction
- Percentage of audit recommendations implemented by management
- Percentage of agency performance measures that are checked for accuracy and reliability
- Percentage of requests for investigations responded to within departmental time standards
- Percentage of completed investigations with sustained allegations that have resulted in management action
- Determination by Auditor General that inspector general function complies with professional auditing standards<sup>31</sup>
- Determination by Auditor General that inspector general function complies with specific provisions of s. 20.055, F.S.<sup>31</sup>

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<sup>31</sup> Results for this measure could be reported as "generally adequate," "generally adequate with exceptions," or "inadequate." Because Section 20.055(5)(f), F.S., mandates that the Auditor General perform quality control reviews of agencies' internal audit functions at least once every three years, agencies' inspector general functions may not be able to annually report data for this measure.

## Information Technology Function Measures

This function includes activities related to using, sharing, managing, and developing information technology resources.

### Inputs <sup>32</sup>

- Cost of information technology function
- Number of information technology function workforce members

### Outputs

- Number of users served
- Number of computer workstations maintained
- Number of service requests completed
- Number of scheduled production jobs

### Efficiency

- The ratio of the number of information technology workforce members to the number of users
- Cost of information technology function per user

### Outcomes

- Customer satisfaction
- Percentage of service requests that do not require reworking
- Percentage of time computer systems/applications are available during scheduled hours
- Percentage of scheduled production jobs that ran within agreed upon time frame
- Percentage of service requests completed within agreed upon time frame
- Percentage of computer systems with response times within standards

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<sup>32</sup> Several factors will need to be considered when defining how to capture resource information. Information technology resources within an agency are not always confined to a central, easily identified organizational structure. Hardware, software, information technology personnel, and new product development are often scattered throughout agencies and/or decentralized offices and are not part of the central information technology budget. Furthermore, not all agencies fund their information technology functions in the same manner. Some agencies' information technology functions charge users for services rendered, while others are directly appropriated or allocated funds. Finally, many agencies' information technology functions provide services to external customers, including other agencies.

## Training Function Measures

This function includes activities related to conducting and coordinating training for agency workforce.

### Inputs <sup>33</sup>

- Cost of training function
- Number of total agency workforce members dedicated to the training function

### Outputs

- Number of agency workforce members receiving training directly from or coordinated by training function staff
- Total number of hours of training provided or coordinated by training function staff
- Number of training courses provided by training function staff
- Number of training courses coordinated by training function staff

### Efficiency

- Cost per training course provided by training function staff
- Cost per training course coordinated by training function staff

### Outcomes

- Customer satisfaction
- Percentage of employees subject to mandatory training that received training provided or coordinated by training function staff

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<sup>33</sup> The decentralization of agencies' training activities will need to be considered when defining how to capture resource information for the training function. Training resources within an agency are not always confined to a central, easily identified organizational structure. Instead, they are often scattered throughout agencies and/or decentralized offices and are not part of the central training function budget.



## Response from the Office of the Governor

In accordance with the provisions of s. 11.45(7)(d), F.S., a draft of our report was submitted to the Governor's Office of Planning and Budgeting for its review and response.

The Office of Planning and Budgeting's written response is reprinted herein beginning on page 32.



**JEB BUSH**  
GOVERNOR

STATE OF FLORIDA

# Office of the Governor

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

April 6, 1999

Mr. John W. Turcotte, Director  
Office of Program Policy Analysis and Government Accountability  
111 W. Madison Street  
Post Office Box 1735  
Tallahassee, Florida 32302

Dear John:

Thank you for the opportunity to provide comments regarding your draft report, *Bringing Administrative and Support Measures Under Performance-Based Program Budgeting*. The draft report provides an interesting perspective regarding administrative and support measures. I am pleased to see that the process used by your staff complemented and expanded on our efforts in the Office of Planning and Budgeting. I agree with the premise of the report that it is important to establish a framework for assessing administration and support activities in state government.

We also agree that the design and development of high level administrative and support *outcome* performance measures that are meaningful to policy makers is difficult at best. To further exacerbate the challenge of developing those types of measures, the state's information and accounting system capabilities cannot provide the data and information configured in a manner that would support a meaningful measurement system at this time.

My staff has been planning to continue to work on developing a framework for assessing administration and support activities during the remainder of this year. But, as we indicated to members of your staff and the chairs of the Senate Committee on Fiscal Policy and House Fiscal Responsibility Council, we believed that it was important to wait until your office published this report. While it is important to continue the momentum, I do not agree, necessarily, that work on this issue must be completed this year. As we move forward, we are interested in using a holistic approach in designing a framework. This approach includes determining what measures are appropriate for decision makers at the executive and legislative level, how to programmatically address those measures, how to incorporate unit cost measurement into performance budgeting and what design modifications are needed to the Integrated Financial Management System to support reporting on approved measures.

Our goal is to recommend a set of measures to the Legislature that is cost effective; can be used to compare similar practices across agencies, as well as to benchmark best practices; and provides meaningful, high-level information to decision makers regarding cost and effectiveness, while providing the maximum operating flexibility to agencies.

Mr. John Turcotte  
April 6, 1999  
Page 2

Again, thank you for the opportunity to review and comment on the draft report. We look forward to continuing to work with you and your staff as we address how best to measure administration and support activity performance in state agencies.

Sincerely,

/s/ Donna Arduin, Director  
Office of Planning and Budgeting

DA/bdr



***This office provides objective, independent, professional analyses of state policies and services to assist the Florida Legislature in decision making, to ensure government accountability, and to recommend the best use of public resources.***