

## 8.1 Kriterien für Kennzahlen (-systeme): Materialien aus dem Vereinigten Königreich (UK)



Die Zentralregierung des Vereinigten Königreichs arbeitet systematisch mit Kennzahlen, siehe im [Beitrag zur Neuen Verwaltungssteuerung](#). Sie hat die Anforderungen an Kennzahlen und Kennzahlensysteme für Ergebnisorientiertes Management [beispielhaft](#) formuliert, [zusammenfassend](#) wie folgt:

### Properties of a good systems of performance information:

(Eigenschaften eines guten Systems der Erfolgsmessung, Merkwort: "FABRIC")

Anforderung	Checkliste*)
<b>Focused</b> on the organisation's aims and objectives;	<ul style="list-style-type: none"> <li>○ Is the performance information focused on the core aims and objectives of the organisation?</li> <li>○ What actions could the performance information provoke management to take? (If the answer's none then don't collect the information.)</li> <li>○ Why is the information being collected?</li> </ul>
<b>Appropriate</b> to, and useful for, the stakeholders who are likely to use it;	<ul style="list-style-type: none"> <li>○ Do stakeholders receive the performance information they need?</li> <li>○ Is it the right information presented in the right way for each group of users?</li> </ul>
<b>Balanced,</b> giving a picture of what the organisation is doing, covering all significant areas of work;	<ul style="list-style-type: none"> <li>○ Do measures cover all significant areas of work in the organisation?</li> <li>○ Are both financial and non-financial measures collected?</li> <li>○ Are indicators of future performance included as well as measures of past results?</li> </ul>
<b>Robust</b> in order to withstand organisational changes or individuals leaving;	<ul style="list-style-type: none"> <li>○ Can the system survive changes in personnel and changes in the structure of the organisation?</li> <li>○ Are there any key people without whom the performance information system couldn't survive?</li> </ul>
<b>Integrated</b> into the organisation, being part of the business planning and management processes; and	<ul style="list-style-type: none"> <li>○ Are the results of the performance information system monitored and used as part of the business planning and management process?</li> <li>○ Is there consistent performance information at all levels of the organisation?</li> <li>○ Are performance measures for individuals and teams, consistent with measures for the organisation?</li> <li>○ Do people within the organisation "own" the system? Do they take notice of the results and use them? Did they contribute to its design?</li> </ul>
<b>Cost Effective</b> balancing the benefits of the information against the costs.	<ul style="list-style-type: none"> <li>○ Are the resources put into collecting performance information proportionate to the benefit of the organisation?</li> </ul>

- What is the actual cost to the organisation of the performance information? (Including the burden of form filling, and time spent reviewing the information.)

\*) Ergänzung durch die "**Checklist for Performance Information Systems**". B. K.

### Criteria for individual performance measures

(Kriterien für die einzelnen Erfolgsmessgrößen). Measures should be

Messgrößen sollten sein	Checkliste*)
<p><b>Relevant</b> to what the organisation is aiming to achieve;</p> <p>able to <b>Avoid perverse incentives</b> - not encourage unwanted or wasteful behaviour;</p> <p><b>Attributable</b> – the activity measured must be capable of being influenced by actions which can be attributed to the organisation, and it should be clear where accountability lies;</p> <p><b>Well-defined</b> - with a clear, unambiguous definition so that data will be collected consistently, and the measure is easy to understand and use;</p> <p><b>Timely</b>, producing data frequently enough to track progress, and quickly enough for the data to still be useful;</p> <p><b>Reliable</b> - accurate enough for its intended use, and responsive to change;</p>	<ul style="list-style-type: none"> <li>○ Does the measure attempt to capture success in one of the organisation's objectives?</li> <li>○ What does the measure tell you about how the organisation is performing?</li> <li>○ Does the measure encourage any unwanted behaviour? (For example not reporting mistakes.)</li> <li>○ Could you improve performance against the measure without improving performance in real life?</li> <li>○ Does the measure allow innovation? For example, does the measure discourage changing the way a service is delivered?</li> <li>○ Can the measure be influenced by the organisation's actions?</li> <li>○ Is it clear where accountability for the measure lies?</li> <li>○ Is there an estimate of the degree to which the organisation affects the measure?</li> <li>○ Could a SMART (Specific, Measurable, Achievable, Relevant, and Timed) target be set against the measure?</li> <li>○ Can the measure be expressed clearly, so that it is easy to understand?</li> <li>○ Does the measure have an unambiguous definition, so it can be collected consistently?</li> <li>○ Does the measure provide information in time for action to be taken?</li> <li>○ What's the lag between the event and information becoming available?</li> <li>○ Does the measure provide information frequently enough to track changes and take actions?</li> <li>○ Is the performance measure accurate enough for its use?</li> <li>○ Has the measure been checked by appropriate specialists? (for example statisticians, social</li> </ul>

researchers, accountants or scientists.)

**Comparable** with either past periods or similar programmes elsewhere; and

**Verifiable**, with clear documentation behind it, so that the processes which produce the measure can be validated.

- Is the measure responsive to change? Will it show significant changes in performance? Will the measure change because of random "noise" rather than actual performance?
- Does the measure allow comparison with past performance?
- Does the measure allow comparison with other organisations delivering a similar service?
- Given the documentation could an objective outsider come up with the same results?
- Does documentation exist so that the process behind the measure can be validated?

\*) Ergänzung durch die "[Checklist for Performance Information Systems](#)". B. K.

Quellen: UK Treasury u.a.: [Choosing the right FABRIC: a Framework for Performance Information](#), S. 3 f., ergänzt um die gesondert veröffentlichte "[Checklist for Performance Information Systems](#)".

Entsprechende Anforderungen gelten für die Formulierung von Zielgrößen/ Vorgabewerten, englisch "targets", die Ziele durch Soll-Kennzahlenwerte konkretisieren, siehe [Setting Key Targets for Executive Agencies: A Guide](#), gemeinsam herausgegeben von Cabinet Office, Treasury und National Audit Office, 2003, S. 11.

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Die Kriterien gelten auch für die Konstruktion eines Systems von Kennzahlen zu Steuerungszwecken oder - in der deutschen Terminologie - für die Formulierung operativer Ziele.

