

# Why Use Performance Measures?

## Compliance

Performance measures are required for compliance with the Government Accounting Standards Board and Government Finance Officers Association.

[Maui County Code, Chapter 3.04.050](#) also requires County agencies to measure and report program objectives and performance measures each quarter.



## Budget Decisions

Performance measures help the Budget Office to understand what results or improvements to expect from an investment of resources.

Budget recommendations and proposals must be directly linked to agency missions, goals and objectives and how they will be achieved.



## Management

Performance measures help to improve management by providing tools for understanding, managing and improving agency operations.

Performance measures help management to take action to positively effect performance or improve efficiency when necessary.



## Accountability

The County of Maui believes that government needs to be accountable to taxpayers and legislature about what return we provide on investment, and our effectiveness at accomplishing our mission. Spending reports state facts about the investment of funds; performance measures take this a step further and communicate the return on investment.