



Measuring and Reporting Performance for Institutions of Higher Education Survey

Table of Contents

1. Size by Public or Private Status of Institution
 - a. Size by public or private status of institution
 - b. Type of institution by public or private status
 - c. Performance reporting by public or private status of institution

2. External Performance Reporting
 - a. Provide performance measurement reporting to an external audience
 - b. Targeted users of external reports
 - c. Report mandate
 - d. If mandated, requirement of standard format or specific content
 - e. Frequency of preparation
 - f. Responsibility for preparing the report
 - g. Relationship between financial statements and the performance measures
 - h. Funding dependent on measures
 - i. State guidelines
 - j. Source of guidelines

3. Internal Performance Reporting
 - a. Use of performance reporting for internal management
 - b. Targeted users of internal reports

4. Categories of Performance Indicators Used
 - a. Categories used by public or private status for internal and external reporting

5. Evaluation of Performance Indicators
 - a. Opinions about most critical indicators

6. GASB Performance Reporting Criteria
 - a. Self-reported achievement of GASB reporting criteria
 - b. Self-reported achievement of GASB criteria by public or private
 - c. Importance rating of GASB criteria by those without internal or external reporting

NACUBO Performance Measurement Reporting Survey

Section 1 - Demographics for institutions responding to survey

Table 1A - Size by Public or Private Status of Institution

FTE Enrollment	Independent	Public	Total	Percent
Fewer than 1,000 students	38	6	44	17%
More than 1,000 but less than 10,000	86	72	158	60%
More than 10,000 students	8	52	60	23%
	132	130	262	100%
	50%	50%	100%	

Table 1B - Type of Institution by Public or Private Status

	Independent	Public	Total	Percent
2-year community college or technical college	1	45	46	18%
4-year with liberal arts orientation (bachelors degree only)	44	2	46	18%
4-year comprehensive (bachelors and masters degree)	57	44	101	39%
Research-oriented and other doctoral granting	17	32	49	19%
Specialized (medical, law, engineering, etc.)	13	6	19	7%
	132	129	261	100%
	51%	49%	100%	

Table 1C - Performance Reporting by Public or Private Status of Institution

	Independent	Public	Total	Percent
External performance reporting, not used for internal management	15	26	41	16%
Performance reporting for internal management use only	26	13	39	15%
Both external and internal performance reports prepared	47	74	121	46%
Neither external reporting nor use for internal management	41	20	61	23%
	129	133	262	100%
	49%	51%	100%	

NACUBO Performance Measurement Reporting Survey

Section 2 - External Performance Reporting

Table 2A: Do you currently provide any type of performance measurement reporting to an external audience?

	Number	Percentage
Yes	163	58.4%
No	76	27.2%
Not sure	21	7.5%
Not answered	19	6.8%
	279	100.0%

Table 2B: Who are the targeted users of the report(s)?

	Number	Percentage*
State-level organizations, such as state regulatory office, state board or commission of higher ed, legislature	119	73.0%
College/University administration or governing board	141	86.5%
Stakeholders	84	51.5%
General Public	50	30.7%
Other	27	16.6%
Other targeted users written in by respondents:		
Lenders, bond raters	13	8.0%
Federal agencies (IPED, etc.)	6	3.7%
Accrediting body	6	3.7%
Peer institutions	3	1.8%
Media	1	0.6%

*Percentages based on respondents whose institutions issued external performance reports

Table 2C: Is any version or portion of the report mandated?

	Number	Percentage*
Yes	46	28.4%
No	116	71.6%
	162	100.0%

*Percentages based on respondents whose institutions issued external performance reports

Table 2D: If any version or portion of the report is mandated, is a standardized format or specific content required?

	Number	Percentage**
There is a mandated format or specific forms to be completed	86	71.7%
The minimum content is specified but the format is flexible	21	17.5%
Only general guidelines are provided	10	8.3%
There are no guidelines	2	1.7%
Not sure	1	0.8%
	120	100.0%

**Percentages based on number of respondents who answered question

NACUBO Performance Measurement Reporting Survey

Table 2E: How frequently is the report prepared?

	Number	Percentage**
Monthly	5	3.1%
Quarterly	11	6.8%
Twice a year	8	5.0%
Annually	122	75.8%
Quarterly and annually	1	0.6%
Semi-annually and annually	1	0.6%
Once every two years	1	0.6%
Various times depending on report	10	6.2%
As requested	2	1.2%
	161	100.0%

**Percentages based on number of respondents who answered question

Table 2F: Who is responsible for providing the information for the report?

	Number	Percentage**
Each college or university prepares and publishes its own report	80	50.3%
A central system collects from each institution	51	32.1%
A state agency prepares by combining schedules from reports for each institution	18	11.3%
Varies with report	3	1.9%
Another mechanism	7	4.4%
	159	100.0%

**Percentages based on number of respondents who answered question

Table 2G: What is the relationship (if any) between financial statements and the performance measures?

	Number	Percentage*
Performance reporting includes, or is based on data from audited financial statements	80	49.1%
Performance data are included in the annual report or with the audited financial statements	18	11.0%
Performance measure data are separately published by the institution, and do not include audited financial data	77	47.2%
Not sure	9	5.5%

*Percentages based on respondents whose institutions issued external performance reports

NACUBO Performance Measurement Reporting Survey

Table 2H: Does the general budget allocation or a specific performance funding process for public colleges and universities depend, in any way, on the measures included in the reports?

	Number	Percentage*
Yes	40	24.5%
Not currently, but a link is being actively reviewed	20	12.3%
No	65	39.9%
Not sure	17	10.4%
Did not answer	21	12.9%
	163	100.0%

*Percentages based on respondents whose institutions issued external performance reports

Table 2I: In your state, are there any guidelines or recommendations for the voluntary external reporting of performance measures by either public or independent colleges and universities?

	Number	Percentage*
Yes	22	13.5%
Not that I am aware of	136	83.4%
Not answered	5	3.1%
	163	100.0%

*Percentages based on respondents whose institutions issued external performance reports

Table 2J: What is the source of these guidelines or recommendations?

	Number	Percentage***
Accrediting organization	6	27.3%
State-level agency with oversight for higher education	20	90.9%
Other institutions	2	9.1%
Internal to the reporting institution	6	27.3%

***Percentage based on number who said there were guidelines for performance reporting

NACUBO Performance Measurement Reporting Survey

Section 3 - Internal Performance Reporting

Table 3A: Does your institution currently use formal internal performance measurement reporting for management purposes?

	Number	Percentage
Yes	163	58.4%
No	78	28.0%
Not sure	17	6.1%
Not answered	21	7.5%
	279	100.0%

Table 3B: Who are the targeted users of the internal performance report(s)?

	Number	Percentage****
Campus executive administration or governing board	157	96.3%
College/School/Unit/Departmental administration	110	67.5%
Sponsors/Donors	14	8.6%
Employees	45	27.6%
Accrediting body	2	1.2%
Students	2	1.2%
External customers	2	1.2%
Other	2	1.2%

****Percentage based on respondents who reported internal management use of performance indicators

NACUBO Performance Measurement Reporting Survey

Section 4: Categories of Performance Indicators Used

Table 4A - Consider the following list of performance measures and indicate which categories are included in the reports

Number of respondents:	Institutions with External Reports				Institutions that Use Indicators Internally			
	163 total (62 independent, 101 public)				160 total (73 independent, 87 public)			
	Total	Percentage	Independent	Public	Number	Percentage	Independent	Public
Selectivity measures (e.g., acceptance rate, high school GPA, SAT or ACT scores)	89	54.6%	74.2%	42.6%	110	68.8%	87.7%	52.9%
Enrollment statistics (e.g., full-time equivalent students, head count, semester credit hours)	144	88.3%	93.5%	85.1%	154	96.3%	98.6%	94.3%
Quality of educational experience indicators (e.g., faculty to student ratios, average class size, accessibility)	94	57.7%	61.3%	55.4%	128	80.0%	87.7%	73.6%
Student outcomes indicators (e.g., job placement progression to graduate school)	77	47.2%	37.1%	53.5%	102	63.8%	60.3%	66.7%
Quality of faculty indicators (e.g., percentage with terminal degree in field, dollars in research grants, number of publications or patents)	69	42.3%	46.8%	39.6%	90	56.3%	61.6%	51.7%
Faculty or staff morale, comparative salary studies	41	25.2%	35.5%	18.8%	87	54.4%	69.9%	41.4%
Persistence and graduation outcomes (e.g., freshmen retention rate, percentage graduating in four years)	119	73.0%	59.7%	81.2%	133	83.1%	84.9%	81.6%
Graduation statistics (e.g., degree granted by level or field of study)	101	62.0%	54.8%	66.3%	132	82.5%	83.6%	81.6%
Diversity measures (e.g., statistics on race or gender for students, faculty or staff)	100	61.3%	56.5%	64.4%	118	73.8%	74.0%	73.6%
Student satisfaction or graduating senior survey results	54	33.1%	32.3%	33.7%	115	71.9%	71.2%	72.4%
Performance on nationally recognized exams	44	27.0%	21.0%	30.7%	69	43.1%	45.2%	41.4%
Alumni or employer survey results	28	17.2%	11.3%	20.8%	63	39.4%	39.7%	39.1%
Efficiency or comparative financial data/ratios	110	67.5%	74.2%	63.4%	124	77.5%	83.6%	72.4%

NACUBO Performance Measurement Reporting Survey

Section 5: Evaluation of Performance Indicators

Table 5A - In your opinion, what are the individual performance metrics that you feel are most critical in any report of public or private college and university performance assessment? Select 5 most important.

All Institutions Number of respondents evaluating	Selected as One of the Five Most Critical Types of Indicator*		Should be reported externally	Should be reported internally	Should not be reported at all
	248				
	Number	Percentage			
Selectivity measures (e.g., acceptance rate, high school GPA, SAT or ACT scores)	92	37.1%	61.5%	83.7%	13.4%
Enrollment statistics (e.g., full-time equivalent students, head count, semester credit hours)	175	70.6%	87.7%	96.7%	0.8%
Quality of educational experience indicators (e.g., faculty to student ratios, average class size, accessibility)	160	64.5%	80.2%	94.6%	2.5%
Quality of faculty indicators (e.g., percentage with terminal degree in field, dollars in research grants, number of publications or patents)	75	30.2%	65.5%	88.2%	7.1%
Faculty or staff morale, comparative salary studies	31	12.5%	17.2%	83.3%	15.1%
Persistence and graduation outcomes (e.g., freshmen retention rate, percentage graduating in four years)	164	66.1%	82.7%	97.5%	0.8%
Graduation statistics (e.g., degree granted by level or field of study)	110	44.4%	80.9%	95.4%	2.5%
Diversity measures (e.g., statistics on race or gender for students, faculty or staff)	56	22.6%	66.8%	91.3%	5.4%
Student satisfaction or graduating senior survey results	108	43.5%	46.1%	95.4%	2.9%
Performance on nationally recognized exams	45	18.1%	61.7%	81.7%	12.9%
Alumni or employer survey results	35	14.1%	37.6%	89.5%	8.0%
Efficiency or comparative financial data/ratios	169	68.1%	65.3%	96.6%	1.7%

Note: 31 of the 279 respondents did not answer any of the questions in this part of the survey. Other respondents answered some but not all. For each individual item, between 4 and 12 respondents made no selection. The percentages are computed based on the actual number of respondents that evaluated the particular performance indicator.

NACUBO Performance Measurement Reporting Survey

Section 6: Government Accounting Standards Board (GASB) Performance Reporting Criteria

Table 6A - Self-reported Achievement Level of GASB Performance Reporting Criteria by Institutions with External or Internal Performance Reporting

GASB Criteria for Performance Reporting:	(Median) Mean Performance Score	Does not meet							Meets very well						
		1	2	3	4	5	6	7	1	2	3	4	5	6	7
1. Clearly Stated Purpose and Scope Report should clearly inform users of the intent of the report and identify the parts of the institution or specific programs included.	(5) 4.69	7	13	26	38	41	37	30							
2. Mission Statement and Major Goals Report should clearly state the mission of the institution, identify source of goals, and the process by which goals and objectives are established.	(5) 4.76	13	17	18	25	36	45	37							
3. Involvement in Establishing Goals and Objectives Report should describe who is involved in the process of setting goals and objectives for the institution (faculty, students, elected officials, etc.)	(4) 3.89	23	37	21	25	42	28	15							
4. Multiple Levels of Reporting Performance information should be presented at different and appropriate levels of reporting. The relationship between levels of available performance information should be clearly communicated and should include how the user can find information at the different levels reported.	(4) 3.92	14	31	32	41	35	25	12							
5. Analysis of Results and Challenges Report should include management analysis that objectively discusses the major results for the period as well as the identified challenges facing the institution in achieving its mission, goals, and objectives.	(5) 4.37	11	25	18	39	37	46	14							
6. Focus on Key Measures The report should be concise yet comprehensive in its coverage of performance. Key performance measures should provide a basis for assessing the accomplishments toward major goals and objectives.	(5) 4.82	8	11	18	40	39	44	31							
7. Reliable Information The report should contain information that readers can use to assess the reliability of the reported performance indicators, such as an auditor's opinion	(5) 4.89	12	11	15	32	36	44	39							
8. Relevant Measures of Results Reported measures should be relevant to the institution's mission, goals, and objectives as set forth in its strategic plan, budget, or other source.	(5) 5.02	6	11	14	28	45	52	32							
9. Resources Used and Efficiency Report should include information about resources used or costs of services and efficiency indicators that relate costs to outputs or outcomes.	(4) 4.19	9	29	33	31	39	30	18							
10. Stakeholder Perceptions Perceptions of stakeholders (alumni, employers, students, etc.) regarding the quality and results of major or critical programs, such as collected via surveys, should be included in report.	(3) 3.43	27	37	39	30	32	21	4							
11. Comparisons for Assessing Performance Report should include a basis for comparison such as past performance, established targets, or comparable data from peer institutions.	(5) 4.65	10	15	25	28	40	48	24							
12. Factors Affecting Results Report should identify external and internal factors that have had a significant impact on performance.	(4) 4.09	14	26	24	47	37	28	14							

NACUBO Performance Measurement Reporting Survey

Table 6A - Self-reported Achievement Level of GASB Performance Reporting Criteria by Institutions with External or Internal Performance Reporting								
	(Median) Mean Performance Score	Does not meet Meets very well						
		1	2	3	4	5	6	7
GASB Criteria for Performance Reporting:								
13. Aggregation of Information Reported performance measures should be aggregated or disaggregated based on the needs and interests of intended users.	(4) 4.11	11	29	27	43	34	31	14
14. Consistency from Year to Year Reported performance measures should be consistent from period to period. Significant changes in measurement methodology should be noted.	(5) 5.18	2	11	16	25	43	50	41
15. Accessibility The availability of a performance report and information on how to obtain the report should be widely communicated through appropriate channels. Performance information should be understandable and communicated through a variety of mediums and methods suitable to the intended users.	(4) 4.37	8	21	24	45	38	34	18
16. Regular and Timely Reporting Performance information should be reported on a regular basis and should be available as soon after the end of the reporting period as possible.	(5) 5.06	1	13	14	36	38	55	32

Only respondents from institutions with either external performance reporting and/or internal use of performance measures were asked to evaluate how well their reporting met the GASB criteria. The seven-point scale was anchored with 1 = does not meet and 7 = meets very well with no labels on intervening numbers.

NACUBO Performance Measurement Reporting Survey

Table 6B - Self-reported Achievement Level of GASB Performance Reporting Criteria by Institutions with External or Internal Performance Reporting - by Public and Private

Mean Scores (7-point scale)	Independent Institutions	All Public Institutions	All 4-year Public Institutions	Community Colleges	
	n= 83	106	68	37	
1. Clearly Stated Purpose and Scope Report should clearly inform users of the intent of the report and identify the parts of the institution or specific programs included.	4.93	4.49	4.54	4.38	a*
2. Mission Statement and Major Goals Report should clearly state the mission of the institution, identify source of goals, and the process by which goals and objectives are established.	4.88	4.73	4.59	4.95	
3. Involvement in Establishing Goals and Objectives Report should describe who is involved in the process of setting goals and objectives for the institution (faculty, students, elected officials, etc.)	3.93	3.88	3.78	3.97	
4. Multiple Levels of Reporting Performance information should be presented at different and appropriate levels of reporting. The relationship between levels of available performance information should be clearly communicated and should include how the user can find information at the different levels reported.	4.07	3.8	3.64	4.03	
5. Analysis of Results and Challenges Report should include management analysis that objectively discusses the major results for the period as well as the identified challenges facing the institution in achieving its mission, goals, and objectives.	4.53	4.29	4.19	4.43	
6. Focus on Key Measures The report should be concise yet comprehensive in its coverage of performance. Key performance measures should provide a basis for assessing the accomplishments toward major goals and objectives.	4.99	4.72	4.69	4.78	
7. Reliable Information The report should contain information that readers can use to assess the reliability of the reported performance indicators, such as an auditor's opinion	5.22	4.67	4.61	4.78	a** b**
8. Relevant Measures of Results Reported measures should be relevant to the institution's mission, goals, and objectives as set forth in its strategic plan, budget, or other source.	5.38	4.78	4.69	4.92	a*** b***
9. Resources Used and Efficiency Report should include information about resources used or costs of services and efficiency indicators that relate costs to outputs or outcomes.	4.41	4.08	3.88	4.43	b*
10. Stakeholder Perceptions Perceptions of stakeholders (alumni, employers, students, etc.) regarding the quality and results of major or critical programs, such as collected via surveys, should be included in report.	3.61	3.31	3.2	3.43	
11. Comparisons for Assessing Performance Report should include a basis for comparison such as past performance, established targets, or comparable data from peer institutions.	4.9	4.48	4.5	4.41	a*
12. Factors Affecting Results Report should identify external and internal factors that have had a significant impact on performance.	4.39	3.86	3.73	4.05	a** b**

NACUBO Performance Measurement Reporting Survey

Table 6B - Self-reported Achievement Level of GASB Performance Reporting Criteria by Institutions with External or Internal Performance Reporting - by Public and Private

Mean Scores (7-point scale)	Independent Institutions	All Public Institutions	All 4-year Public Institutions	Community Colleges	
	n= 83	106	68	37	
Reported performance measures should be aggregated or disaggregated based on the needs and interests of intended users.	4.34	3.95	4.02	3.81	
14. Consistency from Year to Year					
Reported performance measures should be consistent from period to period. Significant changes in measurement methodology should be noted.	5.6	4.84	4.80	4.92	a*** b***
15. Accessibility					
The availability of a performance report and information on how to obtain the report should be widely communicated through appropriate channels. Performance information should be understandable and communicated through a variety of mediums and methods suitable to the intended users.	4.3	4.43	4.52	4.24	
16. Regular and Timely Reporting					
Performance information should be reported on a regular basis and should be available as soon after the end of the reporting period as possible.	5.3	4.88	4.95	4.72	a*

Only respondents from institutions with either external performance reporting and/or internal use of performance measures were asked to evaluate how well their reporting met the GASB criteria. The seven-point scale was anchored with 1 = does not meet and 7 = meets very well with no labels on intervening numbers.

a T-test indicates significant difference between independents and all publics
 b T-test indicates significant difference between 4-year independents and 4-year public institutions
 There were no significant differences between 2-year and 4-year public institutions
 *** Statistically significant at p < .01
 ** Statistically significant at p < .05
 * Statistically significant at p < .10

NACUBO Performance Measurement Reporting Survey

Table 6C -Indicate the importance of the GASB reporting criteria in helping colleges and universities effectively communicate relevant and reliable performance information to stakeholders. (Asked only of those without internal or external performanc reporting.)

GASB Criteria for Performance Reporting:	Mean Importance	Not important							Very Important						
		1	2	3	4	5	6	7	1	2	3	4	5	6	7
1. Clearly Stated Purpose and Scope Report should clearly inform users of the intent of the report and identify the parts of the institution or specific programs included.	6.22	0	1	1	2	8	15	32							
2. Mission Statement and Major Goals Report should clearly state the mission of the institution, identify source of goals, and the process by which goals and objectives are established.	5.93	0	1	2	4	11	16	25							
3. Involvement in Establishing Goals and Objectives Report should describe who is involved in the process of setting goals and objectives for the institution (faculty, students, elected officials, etc.)	5.17	2	1	2	10	18	17	9							
4. Multiple Levels of Reporting Performance information should be presented at different and appropriate levels of reporting. The relationship between levels of available performance information should be clearly communicated and should include how the user can find information at the differen levels reported.	5.1	2	2	3	12	12	18	10							
5. Analysis of Results and Challenges Report should include management analysis that objectively discusses the major results for the period as well as the identified challenges facing the institution in achieving its mission, goals, and objectives.	5.93	0	0	3	3	7	28	18							
6. Focus on Key Measures The report should be concise yet comprehensive in its coverage of performance. Key performance measures should provide a basis for assessing the accomplishments toward major goals and objectives.	5.98	0	0	1	2	14	22	20							
7. Reliable Information The report should contain information that readers can use to assess the reliability of the reported performance indicators, such a an auditor's opinion	5.8	1	1	2	8	7	14	26							
8. Relevant Measures of Results Reported measures should be relevant to the institution's mission, goals, and objectives as set forth in its strategic plan, budget, or other source.	6.24	0	0	2	1	7	20	29							
9. Resources Used and Efficiency Report should include information about resources used or costs of services and efficiency indicators that relate costs to outputs or outcomes.	5.14	0	3	5	9	14	20	8							
10. Stakeholder Perceptions Perceptions of stakeholders (alumni, employers, students, etc.) regarding the quality and results of major or critical programs, such as collected via surveys, should be included in report.	4.56	1	3	8	14	20	9	4							
11. Comparisons for Assessing Performance Report should include a basis for comparison such as past performance, established targets, or comparable data from peer institutions.	5.52	0	0	2	3	19	18	15							
12. Factors Affecting Results Report should identify external and internal factors that have had a significant impact on performance.	5.72	2	1	6	10	12	22	6							
13. Aggregation of Information Reported performance measures should be aggregated or disaggregated based on the needs and interests of intended users.	5.02	2	1	6	10	12	22	6							

NACUBO Performance Measurement Reporting Survey

Table 6C -Indicate the importance of the GASB reporting criteria in helping colleges and universities effectively communicate relevant and reliable performance information to stakeholders. (Asked only of those without internal or external performance reporting.)

GASB Criteria for Performance Reporting:	Mean Importance	Not important							Very important	
		1	2	3	4	5	6	7	6	7
14. Consistency from Year to Year Reported performance measures should be consistent from period to period. Significant changes in measurement methodology should be noted.	6.34	0	1	1	0	5	20	32		
15. Accessibility The availability of a performance report and information on how to obtain the report should be widely communicated through appropriate channels. Performance information should be understandable and communicated through a variety of mediums and methods suitable to the intended users.	5.28	0	3	3	10	13	17	12		
16. Regular and Timely Reporting Performance information should be reported on a regular basis and should be available as soon after the end of the reporting period as possible.	5.54	0	3	1	7	15	16	17		

* Selected as one of five most critical criteria for performance reporting by all respondents
 Top number is the number of respondents that selected the criterion
 The second number is the percentage of respondents selecting the criterion

Importance ratings only by respondents who do not currently provide performance indicators in external reports and do not use performance indicators for internal management purposes.
 The seven-point scale was anchored with 1 = not important and 7 = very important with no labels on intervening numbers