

Queensland Government Performance Management Framework Policy

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Information security

This document has been classified using the [Queensland Government Information Security Classification Framework](#) (QGISCF) as OFFICIAL and will be managed according to the requirements of the QGISCF.

Introduction

Purpose

This document sets out the mandatory requirements for performance management (including planning, measuring and monitoring performance and reporting requirements) forming part of the Queensland Government Performance Management Framework (PMF).

Scope and application

This policy applies to all Queensland Government departments and statutory bodies in accordance with section 9 of the *Financial and Performance Management Standard 2019* (FPMS) which states that:

“A department’s accountable officer or a statutory body must manage the performance of the department or statutory body in accordance with the document called “Queensland government performance management framework policy” prepared by the Department of the Premier and Cabinet.”

In most cases, the term ‘agency’ is used in this policy to refer to departments and statutory bodies. When necessary, an indication is made if specific sections apply to departments only or statutory bodies only.

Legal requirements

The following pieces of legislation form the basis of performance management in Queensland:

- *Financial Accountability Act 2009* (FAA)
- *Financial and Performance Management Standard 2019* (FPMS)
- *Public Sector Act 2022* (PSA)
- *Public Sector Ethics Act 1994* (PSEA).

Each of these imposes mandatory obligations on agencies, which broadly includes the requirement to:

- manage the operations of the agency in accordance with the public sector ethics principles (PSEA)
- ensure a governance framework appropriate for the agency is established (governance being the way the agency manages the performance of its functions and operations) (FPMS section 6)
- manage the operations of the agency efficiently, effectively, and economically (FAA section 61(a) and FPMS section 4(1))
- manage the strategic and operational risks of the agency in accordance with the risk management system established (FPMS section 23 and 11(1)(h))
- adopt management practices that are responsive to government policies and priorities, and promote continual evaluation and improvement of the appropriateness, effectiveness, and efficiency of departmental management (PSA).

This policy supports the requirements of each piece of legislation and other Federal and State Government obligations by providing a structure for public sector planning, measuring and monitoring performance, and public reporting.

Supporting Policy Documents

There are three supporting policy documents which are mandated and must be complied with:

- [Agency Planning Requirements](#)
- [Service Delivery Statements: Performance Statement Requirements](#)
- [Annual Report Requirements for Queensland Government Agencies](#)

Guidance Material

Supporting PMF guidance documents have been prepared to provide agencies with information to assist in planning, measuring and monitoring performance and preparing public reports, including:

- [PMF: Better Practice Guide](#)
- [PMF 'A Big Picture' Overview](#)
- [Queensland Public Sector Strategic Management Planner](#)

Terminology

This policy establishes a common language for planning, measuring and monitoring performance and public reporting. Definitions of common terms used are published in the [PMF Reference Guide – Glossary of Terms](#).

Queensland Government Performance Management Framework (PMF)

An effective performance management system is a crucial element of transparent and accountable government. Effective planning, measuring, and monitoring performance, and public reporting are key elements of any sound governance framework and should address:

- openness and transparency – having clear roles and responsibilities, and clear procedures for making decisions and exercising power
- integrity – acting impartially, ethically and in the interests of the agency
- accountability – being answerable for decisions and having appropriate mechanisms in place to ensure the agency adheres to all applicable standards
- due care – degree of care expected to be exercised to avoid harm in the circumstances, or alternatively, the absence of negligence
- public defensibility – activities and decisions are open to reasonable scrutiny and can withstand a ‘public defensibility’ test in the context of fairness, equity and ‘value for money’.

It is important for the Queensland Government to know, and be able to demonstrate that, it is operating effectively and efficiently – utilising taxpayer funded resources responsibly and achieving real and meaningful outcomes.

The PMF provides a mechanism to help strengthen public sector accountability, adopting a holistic approach to performance management directed at whole-of-Government, ministerial portfolio, and agency levels. A [‘big picture’ view of performance management](#) in the Queensland Government is provided for further context.

Key Elements of the PMF

The PMF focuses on three key elements of public sector performance management:

- **Planning** – at the whole-of-Government, ministerial portfolio, and agency levels is integral to determining what outcomes are to be achieved for customers, stakeholders and the community.
- **Measuring and Monitoring Performance** – achieved across the whole-of-Government, ministerial portfolio, and agency levels.
- **Public Reporting** – of the performance of the Queensland Government, in a fair and balanced way, to facilitate accountability.



The key elements of the PMF are supported by:

- Risk management – an integral part of planning and measuring and monitoring performance.
- Evaluation – in addition to measuring and monitoring performance, agencies should have processes for the continuing analysis and formal evaluation of policies and related services (including performance measures) to enable continuous improvement in service delivery.
- Individual performance management – to support the broader PMF, individuals should ensure their decisions and actions are consistent with the work performance and personal conduct principles in Section 40 of the *Public Sector Act 2022*.

In focussing on the three key elements of performance management identified above, the PMF helps to:

- inform direction setting, decision-making and the ongoing development and implementation of government policy and planning
- inform capability, resourcing, and service delivery and
- effectively measure, monitor and report on progress and achievements.

Planning

Overview

Planning is an integral component of organisational effectiveness and the PMF. Planning assists Executive Government and agencies in defining their future direction, policy objectives and results sought to be achieved, and the resources required.

An overview of planning requirements at a whole-of-government, ministerial portfolio and agency level is provided below:

Whole-of-government direction	<ul style="list-style-type: none">• Government's objectives for the community• Government's commitments and targets• <i>Charter of Fiscal Responsibility</i>• State Budget• National Agenda and Intergovernmental Reform• Whole-of-Government specific purpose plans
Ministerial portfolio direction	<ul style="list-style-type: none">• Ministerial Charter letters• Specific State Government commitments• Intergovernmental agreements/commitments
Agency <ul style="list-style-type: none">• Business Direction• Service Delivery	<ul style="list-style-type: none">• Strategic planning/plans• Specific purpose planning/plans• Agency budget allocation• Operational planning/plans• <i>Service Delivery Statements</i> (SDS) Performance Statements

Legislative requirements - planning

<p>FAA</p>	<p>The FAA imposes specific roles and duties to the Parliament on key government Ministers requiring:</p> <ul style="list-style-type: none"> • the Premier to prepare and table a statement of the Government's broad objectives for the community (section 10) • the Treasurer to prepare and table a charter of fiscal responsibility (section 11) <p>Each of these, together with Government commitments, priorities and strategies are key to informing the strategic direction of agencies, and their subsequent priorities and activities.</p>
<p>FAA section 61 (e)</p>	<p>Agencies must undertake planning and budgeting that is appropriate to the size of the agency. This includes ensuring that the performance of their capabilities — human, financial, information, physical assets, and ICT, is adequately planned for.</p>
<p>FPMS section 8</p>	<p>Agencies must develop and implement:</p> <ul style="list-style-type: none"> • a strategic plan covering a period of four years - a concise document used by an agency to describe its vision, purpose, objectives and performance indicators, strategies and strategic risks and opportunities • an operational plan (or plans as appropriate) - a subset of an agency's strategic plan, covering a period of not more than one year, describing short-term activities and/or milestones that contribute to the implementation of an agency's strategies. <p>Agencies must comply with the specific mandatory planning requirements with respect to both types of plans outlined in the Agency Planning Requirements.</p>



Whole-of-Government direction

Government's objectives for the community

Government's objectives for the community, prepared and tabled in the Legislative Assembly by the Premier, establish the whole-of-Government direction and in doing so informs the business direction of agencies.

For further information see the [Government's objectives for the community](#).

Government commitments and targets

Commitments made by an incumbent government, during its election campaign and its term of government, generally represent the Government's specific proposals for achieving its broad objectives for the community.

These proposals will often translate into plans and strategies (including whole-of-Government specific purpose plans) and include targets setting specific, observable, measurable objectives for improvement in key policy areas.

Delivery of such commitments, and the achievement of associated targets, often requires effective collaboration between government agencies, business, and the community.

Charter of Fiscal Responsibility

A *Charter of Fiscal Responsibility* (Charter), prepared and tabled in the Legislative Assembly, sets out the Government's fiscal objectives and the fiscal principles that support those objectives.

For further information see the [Government's fiscal strategy](#).

State Budget

The Government publicly discloses its plans and intended results and achievements in the annual State Budget and the appropriation process. The Budget details the Government's strategic direction, priorities and plans, its fiscal and economic policies, and major expense and revenue initiatives. Each year, the Government produces several documents, tailored to different audiences, to communicate the key elements of the State Budget. The number and contents of the documents vary from year to year.

For further information see the [Queensland Budget](#).

National agenda and intergovernmental reform

The [National Federation Reform Council \(NFRC\)](#) is the leading intergovernmental forum in Australia. The NFRC provides an opportunity for leaders and treasurers across the Commonwealth state and territories to focus on priority national federation issues.

The Intergovernmental Agreement on Federal Financial Relations establishes the framework for funding the achievement of nationally agreed outcomes.

The agreement aims to improve the quality and effectiveness of government services by reducing Federal Government prescriptions on service delivery by the States – providing them with increased flexibility in the way they deliver services to the Australian people. In addition, it provides a clearer specification of roles and responsibilities of each level of

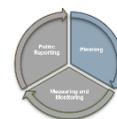
government and an improved focus on accountability for better outcomes and better service delivery.

For further information see the [intergovernmental agreements and cross jurisdictional commitments](#).

Whole-of-Government Specific Purpose Plans

From time-to-time Government will release whole-of-Government plans or strategies to address a particular issue. Specific purpose planning focuses on addressing these areas of high strategic importance.

Specific purpose planning often crosses organisational and structural boundaries and can be implemented at the whole-of-Government level or across multiple agencies with specific strategic interest (an example is emergency management planning which is led by one agency and involves a number of others).



Ministerial portfolio direction

Ministerial Charter letters

Cabinet is collectively responsible for and will be held jointly accountable by the community for delivery of the whole-of-Government direction. To ensure all Ministers are clear on their responsibilities, the Premier sets out each Minister's priorities in a Ministerial Charter letter.

For further information see the [Ministerial Charter Letters](#).

Specific State Government commitments

Ministers take responsibility for the delivery of specific Government commitments related to their portfolio responsibilities, which often requires close collaboration with other ministers.

Intergovernmental agreements / commitments

From time to time, the Queensland Government makes agreements with other governments, often committing to specific targets and milestones.

Ministers have responsibility for leading or contributing to specific National Agreements and National Partnership Agreements that define the objectives, outcomes, outputs and performance indicators and clarify the roles and responsibilities that guide the Federal and in the delivery of services across key sectors.

Ministers may also have responsibility for leading or contributing to significant national reform projects. Details of responsibilities bestowed on individual ministers are highlighted in Ministerial Charter letters.



Agency: business direction and service delivery

Strategic planning/plans

Strategic planning is an ongoing process whereby agencies reflect on the strategic direction of their organisation relating to and contributing towards achievement of the Government's objectives for the community.

In determining an agency's business direction, the purpose, vision, and objectives of the organisation need to be clearly defined, appropriate strategies for delivering on the objectives identified, and appropriate performance indicators established to measure the extent to which the agency's objectives are achieved over time. Consideration also needs to be given to potential strategic risks and opportunities.

This process should culminate with the preparation of a concise strategic plan which clearly articulates the agency's direction to staff, customers, stakeholders and the community. It should also set the parameters for operational planning.

Agencies must comply with the specific mandatory strategic planning requirements outlined in the [Agency Planning Requirements](#).

Specific purpose planning/plans

Agencies are required to ensure that the performance of capabilities – human, financial, information, physical assets, and ICT – is adequately planned for.

Specific purpose planning focusses on an area of strategic importance to an agency. Examples of specific purpose planning include corporate procurement planning, strategic workforce planning and waste reduction and recycling planning.

Specific purpose plans should be aligned with the agency's strategic and operational plan(s).

Some specific purpose planning is mandatory and governed by legislation specific to those plans or the agency that has ownership of the policy from a whole-of-Government perspective.

Discretionary specific purpose planning is generally considered to be better practice for agencies to develop and adopt these plans to improve agency performance and ensure greater alignment to the whole-of-Government direction (Government's objectives for the community, priorities and strategies).

Information about mandatory and discretionary specific purpose planning is provided in the [PMF Specific Purpose Planning Requirements – Mandatory and discretionary planning](#).

Agency budget allocation

Each year the Government approves a budget for agencies to deliver their services and capital program. The development of the budget for each agency involves submissions to the Cabinet Budget Review Committee (CBRC) as part of the annual Budget process. During the year, agencies can also seek variations to their approved budget for emergent priorities. Budgets for each agency are published in the *Service Delivery Statements* (SDS).

Operational planning/plan

Agencies deliver services to customers, stakeholders and the community that ideally benefit the community, create value, and influence trust and confidence in public sector service delivery.

The agency's strategic plan must be translated into operational terms through an operational planning process – focussed on answering the question, 'How will we deliver our services?' Where there is alignment with the agency business direction, the delivery of services should create value.

Operational plans, or business plans as they are commonly termed, must be developed for relevant levels of an agency as considered appropriate, or for the whole agency, covering a period of not more than one year. Service standards (demonstrating the effectiveness and efficiency of service delivery) must be included, aligning with performance information in the agency's strategic plan and budget documentation.

Agencies must comply with the specific mandatory operational planning requirements outlined in the [Agency Planning Requirements](#).

SDS Performance Statements

Agencies are required to prepare performance information (including measures and targets) to be reported in the SDS in an upcoming State Budget.

Agencies must regularly review and assess the performance information presented in the SDS to ensure its continued appropriateness (incorporating factors such as relevance, cost, value, and usefulness). This must be done in consultation with DPC and Queensland Treasury (Treasury).

Agencies must comply with the specific mandatory requirements outlined in the [Service Delivery Statements: Performance Statement Requirements](#).

For further information see the [Budget Papers](#).

Measuring and Monitoring Performance

Overview

It is important for the Government to know and be able to demonstrate that agencies are achieving value for money by operating efficiently, effectively, and economically — utilising taxpayer funded resources responsibly, and achieving real and meaningful outcomes.

As such, ongoing measuring and monitoring of agency performance is vital.

An overview of measuring and monitoring requirements at a whole-of-government, ministerial portfolio and agency level is provided below:

Whole-of-government direction	<ul style="list-style-type: none">• Whole-of-Government outcomes achieved• Government financial monitoring
Ministerial portfolio direction	<ul style="list-style-type: none">• Ministerial Charter letter portfolio priorities• Implementation of Government commitments• Intergovernmental targets and milestones
Agency <ul style="list-style-type: none">• Business Direction• Service Delivery	<ul style="list-style-type: none">• Objectives and performance indicators• Key deliverables – special purpose plans• Agency budget position• Capabilities and business processes• Service areas and service standards

Legislative requirements – measuring and monitoring

FPMS section 4 (2)	Agencies are required to adopt a proactive approach in monitoring the appropriateness of the systems, operations and overall financial position and performance of the agency.
FPMS section 10	Agencies must establish and maintain a performance management system for obtaining information to enable an accountable officer or statutory body to determine whether their operations are achieving and evaluating the objectives and delivering the services identified in its plans. Requires that performance information about the agency's objectives in its strategic plan and its services in its operational plan be provided at least every three months to its accountable officer or board, and at least annually to its Minister (or when the Minister asks for the information).

In complying with this policy, agencies must ensure that appropriate systems are in place to effectively manage progress on and achievement of:

- the whole-of-Government direction (Government's objectives for the community, priorities, and strategies)
- Government commitments, Ministerial Charter letter portfolio priorities, and Government decisions
- strategic plans (agency objectives and performance indicators)
- operational plans (progress of identified activities and milestones)
- *Service Delivery Statement* Performance Statement (agency service areas, services, and service standards)
- targets and deliverables associated with intergovernmental agreements
- agency specific purpose plans (deliverables and outcomes)
- risk management mitigation actions and the quality of controls put in place to mitigate strategic and operational risks to acceptable levels.

Key processes for effectively managing approved budgets must also be complied with in accordance with requirements outlined in Treasury's [Financial Accountability Handbook](#).



Whole-of-Government direction

Whole-of-Government outcomes achieved

Individual agencies are responsible for measuring and monitoring the achievement of whole-of-Government commitments where the agency has a lead role.

DPC has responsibility for monitoring whole-of-Government performance relating to delivery of the Government's commitments and priorities more broadly and provides progress reports periodically to the Premier and Cabinet in this regard.

Whole-of-Government financial monitoring

Treasury monitors the Government's overall fiscal position. This involves managing the Consolidated Fund, including administered revenues received by it and appropriations paid from it. Updates on the fiscal position are regularly provided by Treasury to the Treasurer and to CBRC.



Ministerial portfolio direction

Ministerial Charter letter portfolio priorities

The Premier meets regularly with each Minister, Assistant Minister, and relevant Directors-General to monitor progress on the delivery of priorities and commitments and discuss new and emerging risks and opportunities facing the portfolio.

Implementation of Government commitments

Ministers are responsible for the delivery of Government commitments, which includes election commitments and commitments drawn from Ministerial Charter letters. DPC, working closely with departments, coordinates whole-of-Government monitoring and reporting to track implementation of Government commitments and provides progress reports periodically to the Premier and Cabinet in this regard.

Intergovernmental targets and milestones

Intergovernmental agreements including National Agreements and National Partnership Agreements set objectives, performance indicators and targets. DPC and Treasury monitor and assess:

- the performance of Queensland in achieving the outcomes and performance benchmarks specified in the National Agreements
- progress towards the pre-determined performance benchmarks for National Partnerships with reward payments
- the performance of Queensland in achieving the outcomes and performance benchmarks specified in National Partnerships that support the objectives in the National Agreements.



Agency: business direction and service delivery

Objectives and performance indicators

A performance report is required to be provided at least every three months to the accountable officer or board, and at least annually to Ministers (or when the Minister asks for the information), about the agency's achievement, or progress toward the delivery of, its strategic plan.

Key deliverables – specific purpose plans

It is incumbent on agencies to monitor progress in achieving key deliverables, including specific performance measures/targets, associated with specific purpose plans of the agency.

Service delivery

At least every three months, it is required to provide a performance report about the agency's services in its operational plan to the accountable officer or board, and at least annually to Ministers (or when the Minister asks for the information).

Agency budget position

An agency must, in accordance with section 19 of the FPMS, manage its expenses in accordance with the expense management system to achieve reasonable value for money. While not specifically defined in the FPMS, ensuring value for money is one of the six principles of the *Queensland Procurement Policy*. A key focus of reporting will be on actual expenditure compared to the budget.

Capabilities and business processes

Agencies need to ensure that the performance of capabilities – human, financial, information, physical assets, and ICT – are monitored against performance measures set out in the relevant specific purpose plans.

The agency's performance management system/s should report performance information that will enable an assessment of whether the agency is:

- managing its human resources effectively
- ensuring administrative practices and management procedures have proper regard to the public sector ethics principles and approved codes of conduct
- optimising its revenue base
- minimising agency liabilities, including its contingent liabilities
- actively monitoring transactions and balances that may have a material impact on the agency
- optimising the use of, and benefits from, its cash, physical and other resources
- managing its information efficiently and effectively
- ensuring that the agency's physical assets are physically secure and in good repair
- ensuring that essential back-up exists in respect of critical ICT systems and data.

From a whole-of-Government perspective, the performance of agency administrative services (capabilities) is monitored by the relevant lead agency, such as the Public Sector Commission (PSC) for HR performance, Department of Energy and Public Works for building asset performance and procurement, or the Queensland Government Customer and Digital Group for ICT.

Public Reporting

Overview

Publishing government performance information is essential for accountability, transparency, driving continuous improvement in performance, and influencing trust and confidence in public sector service delivery.

Agencies are required, as and when directed, to provide input on their contribution towards what the Government has achieved against its objectives for the community, including progress on specific whole-of-Government outcome indicators as applicable and appropriate.

As a general rule of performance reporting, agencies are required to be open about the extent of, and reasons for, results achieved — whether the results are above or below the expected level of performance. This includes explaining what the agency plans to do in response, to the extent that the situation is within their control.

An overview of reporting requirements at a whole-of-government, ministerial portfolio and agency level is provided below.

Whole-of-government direction	<ul style="list-style-type: none">• Periodic achievement reports• Whole-of-government financial reports
Ministerial portfolio direction	<ul style="list-style-type: none">• Periodic statements/reports• Budget Paper: SDS
Agency <ul style="list-style-type: none">• Business Direction• Service Delivery	<ul style="list-style-type: none">• Annual reports• SDS Performance Statements
Independent Scrutiny	<ul style="list-style-type: none">• Parliamentary reports• Reports of independent bodies• Productivity Commission

Legislative requirements – public reporting

FAA section 10	The Government is required to report regularly to the community about the outcomes the Government has achieved against its objectives for the community.
FAA section 63	Agencies must report on performance with a key mandatory requirement being the preparation of annual reports — required to be tabled in the Legislative Assembly each financial year.
FPMS Division 3	Agencies must prepare an annual report in accordance with the <i>Annual Report Requirements for Queensland Government Agencies</i> .
FAA section 68	Departments must prepare a budget for the department for each financial year and the appropriate Minister must table the annual departmental budget in the Legislative Assembly at the same time as the budget for the State for that financial year is tabled.



Whole-of-Government Direction

Periodic achievement reports

Outcomes achieved against the Government's objectives for the community and whole-of-Government priorities and strategies are reported in several different ways, including through Ministerial statements in Parliament, media releases, and ministerial speeches.

Further, whole-of-Government plans or strategies addressing particular issues for Queensland often establish specific public reporting arrangements as considered appropriate.

Whole-of-Government financial reports

Treasury regularly publishes information in relation to the State's financial performance. These reports include the Report on State Finances, Mid-Year Fiscal and Economic Review and Queensland State Accounts.



Ministerial portfolio direction

Periodic statements/reports

Progress on the delivery of Government commitments and priorities is again reported in several different ways including through Ministerial statements in Parliament, media releases, and ministerial speeches.

Further, specific reports are also published advising on progress and delivery of Government commitments at a whole-of-Government level.

Budget Paper: SDS

The SDS provide budgeted financial and non-financial information for the budget year. A separate document is provided for each portfolio. These documents are a key accountability mechanism subject to public scrutiny and forming the basis of questioning during Parliamentary estimates processes.



Agency: business direction and service delivery

Annual reports

The primary document through which agencies report on their performance is the agency's annual report, the content of which is prescribed by the FPMS (section 46(3)), with detailed requirements outlined in the [Annual Report Requirements for Queensland Government Agencies](#).

SDS Performance Statements

The SDS Performance Statement, forming part of the Budget Papers, report on service standards and target/estimates for each of the agency's service areas, including the agency's estimated actual results against the target/estimates set in the prior year's SDS.



Independent scrutiny

Independent reporting of Government performance is important for providing assurance to customers, stakeholders, and the community that the Government is ensuring value for money in its expense management and creating value for customers, stakeholders, and the community.

Parliamentary reports

Parliamentary Committees regularly report back on the outcomes and recommendations in reports of the Auditor-General.

Reports of independent bodies

Reports are periodically produced by independent state bodies established by legislation such as the Queensland Audit Office, Ombudsman, Coroner, and the Crime and Corruption Commission, which report on Government performance.

The Government may also commission independent reviews and/or reports from experts and/or consulting firms when it perceives there is a need for an independent evaluation of performance of a policy or strategy.

Productivity Commission (Australian Government)

At the national level, the [Report on Government Services](#) (RoGS) is regularly released by the Productivity Commission providing information on the equity, effectiveness, and efficiency of government services in Australia.

The Productivity Commission is also responsible for the [Performance Reporting Dashboard](#), which provides information on progress towards key intergovernmental commitments.

The Productivity Commission produce a number of [regular reports](#) that review a range of topics including Indigenous wellbeing, trade and assistance and productivity performance.
