

REVIEW ARTICLE

Cascading Performance Indicators in Local Government: The Unexamined Act of Decomposition

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ABSTRACT

Public organisations routinely translate a strategic outcome into tiered indicators assigned down an organisational hierarchy, and Indonesian local government does so through a mandated instrument known as the performance tree. This study establishes that the act of decomposition itself is almost entirely unexamined, and proposes a framework for examining it. The method combines a structured review of research published between 2017 and 2024 with a targeted search of the Indonesian literature and a conceptual analysis of the decomposition step. Two absences are documented. Internationally, the literature theorises the consequences of decomposed indicator systems extensively — gaming, goal displacement, ambiguity, ritualistic use — while almost never theorising the decomposition itself; no located study takes cascading as its object. Domestically, a dedicated search located no peer-reviewed empirical or theoretical scholarship on the Indonesian performance tree, despite a substantial government and practitioner documentation footprint. The conceptual contribution identifies three losses that decomposition necessarily incurs: attribution loss, since an outcome depends on causes outside any single unit; ambiguity transfer, since ambiguity in an upper-tier goal is documented as impossible to eliminate and goal ambiguity predicts distortive behaviour; and the conversion of enabling control into coercive control as an indicator descends a hierarchy. The argument is deliberately balanced against evidence that formal strategic planning has a positive moderate effect on performance and that a causally identified study found no gaming increase where one was predicted.

KEYWORDS: performance measurement; cascading indicators; local government; goal ambiguity; performance accountability

ABSTRAK

Organisasi publik lazim menerjemahkan satu sasaran strategis menjadi indikator berjenjang yang didistribusikan ke bawah dalam hierarki organisasi, dan pemerintah daerah di Indonesia melakukannya melalui instrumen wajib yang dikenal sebagai pohon kinerja. Penelitian ini menunjukkan bahwa tindakan penguraian itu sendiri nyaris tidak pernah ditelaah, dan mengusulkan kerangka untuk menelaahnya. Metodenya memadukan telaah terstruktur riset terbitan 2017 hingga 2024 dengan penelusuran terarah atas literatur Indonesia serta analisis konseptual atas langkah penguraian tersebut. Dua ketiadaan terdokumentasi. Secara internasional, literatur banyak menteorikan akibat dari sistem indikator terurai — manipulasi, pergeseran tujuan, ambiguitas, penggunaan ritualistik — namun hampir tidak pernah menteorikan penguraian itu sendiri; tidak ditemukan studi yang menjadikan penjenjangan sebagai objeknya. Secara domestik, penelusuran khusus tidak menemukan satu pun kajian empiris atau teoretis bereputasi mengenai pohon kinerja, kendati jejak dokumentasi pemerintah dan praktisinya sangat luas. Sumbangan konseptualnya mengidentifikasi tiga kehilangan yang niscaya terjadi dalam penguraian: kehilangan atribusi, karena sebuah sasaran bergantung pada sebab di luar satu unit mana pun; pemindahan ambiguitas, karena ambiguitas pada sasaran jenjang atas terdokumentasi mustahil dihapus dan ambiguitas sasaran memprediksi perilaku distortif; serta berubahnya kendali yang memberdayakan menjadi kendali yang menekan ketika indikator menurun hierarki. Argumen ini sengaja diimbangi dengan bukti bahwa perencanaan strategis formal berpengaruh

positif sedang terhadap kinerja dan bahwa satu studi beridentifikasi kausal tidak menemukan kenaikan manipulasi di tempat yang memprediksikannya.

KATA KUNCI: *pengukuran kinerja; indikator berjenjang; pemerintah daerah; ambiguitas sasaran; akuntabilitas kinerja*

INTRODUCTION

A government sets an outcome — reduce poverty, improve public health, raise investment. The outcome is then decomposed: assigned in parts to agencies, then to divisions, then to sections, each receiving an indicator held to contribute to the tier above. By the time the decomposition reaches the bottom, an abstract public purpose has become a set of countable activities with named officials responsible for each.

This procedure is ubiquitous and, in Indonesian local government, mandatory. It is administered through an instrument called the performance tree, which sits within the national performance accountability system and is the subject of extensive ministerial guidance, regional government portals publishing completed trees, and a substantial training and consultancy industry. It is, in short, a real administrative technology applied across hundreds of jurisdictions.

What it is not is a studied object. A dedicated search of the Indonesian academic record for this instrument, conducted as part of this study, located no peer-reviewed empirical or theoretical work examining it. The nearest item is a published community-service report describing a training intervention delivered to planning staff (Wahyunengseh et al., 2023), which documents that the practice is taught rather than investigating whether it works.

The international position is only slightly better, and in an instructive way. There is a large literature on what happens once a decomposed indicator system is operating: gaming, goal displacement, ritualistic use, ambiguity, distortion. There is almost no literature on the decomposition itself — on how an outcome should be divided, on what is lost when it is, or on what distinguishes a good decomposition from a bad one. The field studies the boxes and not the arrows.

This matters because the decomposition step is where the causal claim of the whole system lives. An indicator tree asserts that if each section achieves its activity indicator, the divisions achieve theirs, and the outcome follows. That assertion is a hypothesis about how the world works, made by planners under deadline, and it is not ordinarily tested, published or revisited.

Three questions organise the study. First, what does the 2017 to 2024 literature establish about decomposed performance measurement systems, and what does it leave unaddressed? Second, is there scholarship on the Indonesian performance tree, and if not, what follows? Third, what does the decomposition step actually involve, and what would a research programme on it need to examine?

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

Unintended consequences of performance management systems

Franco-Santos and Otley (2018), combining a systematic and an eclectic review, build a typology of how performance management system design choices generate unintended consequences, identifying gaming, information manipulation, selective attention, an illusion of control and deterioration of relationships as the dominant ones. Their theoretical claim is directly pertinent here: these consequences follow when the organisational reality assumed by the system diverges from the actual one, and their framework rests on assumptions about goal alignment and goal uncertainty. A decomposition is precisely an assumption about goal alignment made explicit and written down.

Siverbo et al. (2019) address the paradox that performance measurement continues to spread despite sustained criticism, noting that the literature has not clarified when dysfunction occurs. Drawing on complementarity and

contingency theory, they conclude that dysfunctional consequences arise from interactions — between design and use, among control practices within a system, and between the system and its context — rather than from any single design defect.

Agostino and Arnaboldi (2017), in a case study of a publicly run local transport network with a statutorily mandated indicator set, distinguish rational from ritualistic use and find rational use minimal and ritualistic, decoupled use prevalent. Where indicators are mandated externally, the finding suggests, compliance rather than management becomes the operative mode — a result with obvious application to a nationally mandated tree.

Gaming, goal displacement and distortion

Benaine (2020) reviews the empirical literature on performance gaming across disciplines, screening 81 articles and retaining 51, and finds that psychology and economics emphasise individual cognitive drivers of gaming while public administration has increasingly examined organisational-level drivers. Taylor (2020) proposes a theoretical account of why officials manipulate rather than use performance systems, conceptualising gaming as arising at the intersection of motivation and opportunity.

Huizinga (2023), in a case study of a Dutch regulatory enforcement agency, identifies three distinct types of goal displacement, each impairing effectiveness in a specific way, and attributes them to consecutive budget cuts combined with a strong culture of output management. Choi and Park (2023), surveying 47 Korean government agencies, report the finding most directly relevant to decomposition: goal ambiguity was positively and significantly associated with distortive practices in performance measurement. Their result also cuts the other way in one respect, since reinforced external control decreased distortion rather than increasing it, and employees with higher intrinsic motivation were less likely to manipulate data.

Evidence that formal planning works

A critique of decomposed measurement must be set against evidence that formalised planning performs. George et al. (2019), in a random-effects meta-analysis of 87 correlations from 31 empirical studies, find that strategic planning has a positive, moderate and significant effect on organisational performance, with the effect strongest where performance is measured as effectiveness and where planning is measured as formal strategic planning, holding across sectors and across United States and non-United States contexts. That the effect is strongest for formal planning is important: it undercuts a blanket objection to formalised goal decomposition.

Baekgaard et al. (2024) provide causally identified counter-evidence on gaming specifically. Exploiting a Danish municipal consolidation reform that exogenously exposed some schools to greater competition, and estimating effects by difference-in-differences, they find no evidence of teacher-assessed grade inflation following the reform, concluding that although gaming is widespread, increased competition is not bound to exacerbate it. A study designed to detect a predicted dysfunction and failing to find it is stronger evidence than a positive main effect, and it is treated as such here.

Smith et al. (2021), examining nine Australian government agencies across jurisdictions and organisational types using budget documents and annual reports, reach the opposite conclusion on the central question, finding that performance measurement does not drive performance improvement for the agencies studied, with neither target-setting nor policy-plus-resources producing discernible gains. The evidence base is therefore genuinely divided, and this study does not resolve it.

What the literature says about vertical structure

Four studies approach the decomposition problem obliquely, and together they constitute the closest thing to a literature on it. Johnsen et al. (2024), surveying 135 Norwegian public organisations and analysing the data by path modelling, find positive relationships between strategic planning approaches and performance measurement system design, and between design and performance information use, but no significant direct relationship between planning approaches and use. Their conclusion — that system design is the link between strategy formulation and information use — implies that the quality of the decomposition is exactly what determines whether a planning process produces anything usable.

Cäker et al. (2022), in an abductive case study, examine what happens to an indicator once it is pushed down a hierarchy. They find that although such systems can support enabling control, their characteristics also make them convenient instruments for superiors to exercise tight oversight, so the systems lose their enabling character where superiors control heavily through them. Two dimensions of hierarchical accountability prove decisive: extending performance evaluation over long periods, and constraining the discretion subordinate managers hold in accountability discussions.

Oppi et al. (2022), reviewing 1,278 abstracts and retaining 37 articles, map the antecedents and consequences of ambiguity in public sector performance measurement and reach a conclusion stated without qualification: ambiguity remains a relevant problem and is impossible to solve, manageable by various strategies but not eliminable. Read together with Choi and Park (2023), the implication for decomposition is direct — ambiguity that cannot be removed at the top of a tree must be somewhere in the tree, and wherever it lands it predicts distortion.

Performance information use and its determinants

Two studies establish that better instruments do not by themselves produce better use. Desmidt and Meyfroidt (2024), surveying 520 politicians across 242 Belgian municipalities, find that situational drivers explain only part of the variance in purposeful use of performance information, with individual characteristics — particularly public service motivation and open-mindedness — dominant. Meyfroidt and Desmidt (2021), with data from 536 Flemish councillors across 246 authorities, find perceived self-efficacy mediating the relationship between strategic plan use, performance information use and strategic voice, so rational planning instruments stimulate cooperative behaviour only indirectly.

Hill and Plimmer (2024), examining how line managers conduct performance management in public settings, find competing goals and red tape making it difficult, providing little real accountability and inhibiting employee development, and argue for reconceptualising performance management less as a compliance activity and more as a psychosocial process supported by a formal system. Castelo and Gomes (2024) position such systems as mediating instruments during reform and offer guidance on mitigating counterproductive behaviour.

The Indonesian record

Salomo and Rahmayanti (2023), using performance accountability system data from 2016 to 2019 together with interviews, find provincial governments showing stronger improvement trajectories while regency and city implementation progressed slowly and was characterised by procedural compliance rather than substantive institutional transformation, with improvement processes dominated by formalism at both levels. They identify regulatory inconsistency, misaligned budget behaviour, weak strategic planning quality and insufficient organisational capacity as impediments. This is the closest scholarship to the present subject, and it examines the accountability system as a whole without disaggregating to the decomposition mechanism.

A targeted search for scholarship on the performance tree instrument itself, conducted through general and Indonesian-language academic search across national indexing platforms and open-access directories, returned government explainer material, regional government portals publishing completed trees, training announcements and consultancy content, and no peer-reviewed research article. The single located academic item, Wahyunengseh et al. (2023), is published in a community-service journal and reports a participatory training intervention using logical framework methodology in one regency. It documents the teaching of the instrument and generates no findings about its operation.

One Indonesian conceptual contribution addresses the mechanism a cascade is supposed to operate through. Zulkifli et al. (2020), integrating intellectual capital theory with the resource-based view, propose that organisational learning raises what they term the energising intellectual of individuals within an organisation, that this improves the quality of strategy, and that strategy quality in turn drives public sector organisational performance. Their paper is explicitly propositional and reports no data, so it is cited here for the mechanism it specifies rather than for evidence.

The proposition matters for the present argument because it places an intervening variable between strategy and performance that a decomposed indicator system does not represent. A performance tree assumes that assigning a share of an outcome to a unit is sufficient to produce action toward it. If, as Zulkifli et al. (2020) propose, the operative link runs through learning and the quality of strategy rather than through allocation as such, then the decomposition may distribute accountability without distributing the capability that accountability presupposes.

Whether anyone checks what the tree produces

An indicator system generates reports, and whether those reports are examined determines whether the system functions as a control instrument or as a compliance artefact. The comparative evidence on post-legislative scrutiny is instructive here because it concerns exactly this question for a neighbouring instrument. De Vrieze and Norton (2020) frame such scrutiny as a distinct governmental function rather than an extension of routine oversight, and Caygill (2020) finds that a decade after one national legislature adopted a systematic approach to it, the practice had still not become a regular part of committee work.

The Indonesian position on the equivalent question is documented and stark. Syam et al. (2024), surveying the rules of procedure of provincial legislatures nationwide, find that 93.1 per cent had not formalised post-adoption scrutiny procedures at all, with a single province showing comprehensive implementation. Where the body that would examine performance reporting has no procedure for doing so, the reporting obligation is discharged into an institutional vacuum, and the tree's outputs are produced for an audience that is not constituted to read them.

Two further findings identify what determines the quality of what is reported. Cook and Fortunato (2023), examining 19,095 agencies over five decades, find that higher institutional capacity in the body receiving reports produces stronger compliance and more accurate reporting from the agencies sending them, while low-capacity recipients systematically under-monitor. Reporting accuracy is therefore a property of the relationship rather than of the reporting unit, which means that improving the tree without improving the reviewing body changes only one side of it.

Hertel-Fernandez et al. (2019), surveying senior staff in a legislative setting, find that staff systematically misperceive the preferences of those they serve, in patterns shaped by which external groups supply them with information. Applied to decomposition, the finding locates a risk at the point where an outcome is translated into an indicator: the account of the problem that reaches the drafting table is the account most readily supplied, and the resulting indicator encodes that account rather than an independent reading of the outcome.

Brenner and Fazekas (2023) supply the strongest available evidence that preparation substitutes for subsequent repair. Using a complete dataset of more than 2,500 laws across four countries, they find that *ex ante* impact assessment reduces the hazard of a first modification by thirty-two to forty-two per cent and of repeated modification by thirty-eight to forty-nine per cent, with the effect largest when political power changes. The parallel for an indicator tree is direct: effort spent establishing that a decomposition is causally plausible before it is issued is effort not spent revising it annually afterwards, and the revision pattern is observable in published trees.

Research gap

The gap is at two levels. Internationally, no located study takes cascading or vertical decomposition as its object; the literature theorises the consequences of decomposed systems while leaving the decomposition unexamined. Domestically, a nationally mandated decomposition instrument applied across hundreds of jurisdictions has attracted no scholarly examination at all. This study addresses the first conceptually and documents the second.

METHOD

The study is a structured review with a targeted absence search and a conceptual analysis. It generates no primary data, examines no specific performance tree, and does not evaluate the instrument's effectiveness, which cannot be assessed from the public record.

Structured review

Peer-reviewed studies published between 2017 and 2024 on public sector performance measurement and management, performance gaming and goal displacement, strategic planning effects, and performance information use were identified and retained only where bibliographic details could be verified against a publisher page, a digital object identifier record, an indexing database record or the journal's own site. Works whose abstracts could not be read were excluded even where bibliographic details were confirmed, and works whose indexing status or metadata conflicted across sources were excluded rather than qualified.

Absence search

Because a claim of absence requires a documented search rather than an unsuccessful one, the search for Indonesian scholarship on the instrument was conducted in four forms: the bare term with performance and indicator qualifiers; the term with Indonesian academic qualifiers; the term restricted to national indexing platforms and open-access directories; and the term paired with its English equivalents. The categories of material returned are reported in the results, since the character of what exists is part of the finding.

Conceptual analysis

The conceptual component takes the decomposition step as its unit and asks what is asserted when an outcome indicator is divided among subordinate units, what conditions would have to hold for the assertion to be true, and what follows where they do not. The output is a set of propositions and an associated research agenda. No proposition is tested here, and the framework is offered for examination rather than as a validated account.

Balance procedure

Because the reviewed literature is predominantly critical, sources reporting positive or null effects were sought specifically rather than incidentally, and are reported at equivalent length. Where the evidence base is divided, as it is on whether performance measurement improves performance, both positions are stated and neither is presented as settled.

RESULTS AND DISCUSSION

What is studied and what is not

Table 1. Coverage of the 2017-2024 literature on decomposed performance systems

Source: authors' assessment of the reviewed literature. Coverage categories are the authors' judgement based on the studies located within the review window.

The final row is the study's first finding. Dedicated searches for cascading, vertical alignment, goal decomposition and indicator alignment returned no peer-reviewed article taking the decomposition as its object; the items using that vocabulary were in outlets that did not meet the inclusion criteria. This is not an argument that the field has neglected something obvious. It reflects a reasonable division of labour, in which the decomposition is treated as a planning technique and the measurement literature begins downstream of it. But the consequence is that the step containing the system's central causal claim is the step no one examines.

Johnsen et al. (2024) make this consequential rather than merely curious. If performance measurement system design is the link between strategy formulation and performance information use, and if decomposition is the principal design act, then the unexamined step is the one that determines whether anything downstream functions.

The Indonesian absence

Table 2. Categories of material located by the targeted search

Source: authors' targeted search conducted in four forms as described in the method. Absence is reported as not located rather than as established non-existence.

The pattern is a documented practice without a research literature. The instrument is defined, mandated, taught, published and audited, and it has never been asked whether it does what it is supposed to do. Salomo and

Rahmayanti's (2023) finding that regency and city implementation of the wider accountability system is dominated by formalism and procedural compliance is suggestive but does not reach the mechanism, since a system can be formalistic for many reasons unrelated to how its indicators were derived.

Agostino and Arnaboldi's (2017) finding that a statutorily mandated indicator set was used ritualistically rather than rationally supplies the hypothesis that this absence prevents anyone from testing. If mandated indicator sets tend toward ceremonial completion, then a mandated tree completed annually by planning staff across hundreds of jurisdictions is the case where that tendency would be most visible — and it is unstudied.

Three losses in decomposition

Figure 1. Decomposition of a strategic outcome and the points at which loss occurs (authors' construction)

Figure 1 states the conceptual contribution. Decomposition is not a neutral restatement of an outcome at finer resolution; it is a translation, and three losses attend it.

The first is attribution loss. A public outcome is produced by many causes, most of them outside any single administrative unit and many outside government. When an outcome is divided among units, each unit receives an indicator for which it is held responsible but over which it has partial control at best. The tree asserts a contribution relationship; what it can enforce is only an activity. Franco-Santos and Otley's (2018) observation that perverse consequences follow when the reality assumed by a system diverges from the actual one applies with full force, because the assumed reality here is a causal model that is rarely stated and never tested.

The second is ambiguity transfer. Oppi et al. (2022) conclude that ambiguity in public performance measurement is impossible to eliminate and can only be managed. If that is right, then ambiguity present in a strategic outcome does not disappear when the outcome is decomposed; it is relocated. Either it remains at the top, in which case lower tiers are working toward an unclear objective, or it is resolved arbitrarily during decomposition, in which case a planner's private interpretation has become an organisation-wide instruction. Choi and Park (2023) supply the consequence: goal ambiguity is significantly associated with distortive practices, so wherever ambiguity comes to rest, distortion follows.

The third is the conversion of enabling control into coercive control. Cäker et al. (2022) find that performance measurement systems capable of supporting enabling control lose that character when superiors control heavily through them, with the decisive dimensions being long evaluation periods and constrained discretion in accountability discussions. A tree is a structure of hierarchical accountability by construction: each tier answers to the one above for an indicator the one above assigned. The design therefore starts from the configuration in which conversion is most likely, and whether it occurs depends on how superiors use it rather than on the tree itself.

Table 3. Three losses, their mechanism, and what would test them

Source: authors' framework. Each observable implication is stated so that it could disconfirm the corresponding proposition.

The second row of Table 3 describes what is, methodologically, the most tractable study available. Where many jurisdictions decompose the same nationally specified parent indicator, the resulting child indicators can be compared directly. Wide divergence would evidence ambiguity transfer; convergence would disconfirm it. The data are public, since regional governments publish their completed trees, and the study requires no access to internal records. That it has not been done is the clearest available illustration of the gap this article documents.

Holding the argument open

The case above should not be overstated, and two findings restrain it. George et al. (2019) find formal strategic planning positively and significantly associated with organisational performance across 87 correlations, with the effect strongest precisely for formal planning; whatever is wrong with decomposition, formalisation as such is not obviously the problem. Baekgaard et al. (2024), testing causally for an increase in gaming where the critical literature predicts one, find none.

Set against these, Smith et al. (2021) find performance measurement not driving improvement across nine Australian agencies. The honest summary is that the evidence is divided at the level of whole systems, which is a further reason to examine the decomposition step specifically: a divided literature on whether a compound intervention works is often a signal that its components differ in effect and have not been separated.

Two further findings indicate that improving the tree would be insufficient in any case. Desmidt and Meyfrootd (2024) find individual characteristics dominating situational drivers in politicians' use of performance information, and Meyfrootd and Desmidt (2021) find self-efficacy mediating the relationship between planning instruments and cooperative behaviour. A better-constructed tree does not by itself produce better use of what it generates.

A research agenda

Four studies follow directly and none requires privileged access. First, cross-jurisdiction comparison of child indicators derived from identical parent indicators, testing ambiguity transfer on published trees. Second, comparison of tier-level achievement rates against movement in the outcome each tier is held to serve, testing attribution loss. Third, examination of whether trees are revised in response to outcome evidence or reproduced annually, which distinguishes a causal model under test from a compliance document. Fourth, given Salomo and Rahmayanti's (2023) finding of divergent provincial and regency-or-city trajectories, comparison of decomposition practice across those levels, since the same instrument applied under different capacity is a natural comparison the Indonesian system supplies without design.

Limitations

Four limitations qualify this study. First, an absence is reported as not located rather than as established: the search was conducted in four documented forms, but material in unindexed local outlets or in institutional repositories may exist. Second, the three losses are propositions derived from other studies' findings, not tested here, and each could be disconfirmed by the test in Table 3. Third, the reviewed literature is drawn overwhelmingly from European, Australian, Korean and North American settings, and its transferability to Indonesian local government is assumed rather than demonstrated. Fourth, no performance tree was examined, so the study describes what a decomposition necessarily involves rather than what Indonesian decompositions actually contain.

CONCLUSION

The decomposition of a strategic outcome into tiered indicators is among the most widely practised procedures in public administration and among the least examined. This study has documented that absence at two levels. The international literature theorises the consequences of decomposed indicator systems extensively — gaming, goal displacement, ambiguity, ritualistic use, patterns of information use — while no located study takes the decomposition itself as its object. And the Indonesian performance tree, a nationally mandated instrument applied across hundreds of jurisdictions with an extensive documentation and training footprint, has attracted no peer-reviewed empirical or theoretical scholarship whatever; the single located academic item is a community-service report describing a training intervention.

The conceptual contribution is a claim about what decomposition is. It is not a restatement of an outcome at finer resolution but a translation that incurs three losses. Attribution loss arises because an outcome depends on causes outside any unit, so each unit is accountable for something it partly controls while the tree asserts a contribution relationship it cannot enforce. Ambiguity transfer arises because ambiguity in public performance measurement is documented as impossible to eliminate, so ambiguity at the top is either left there or resolved privately by a planner, and goal ambiguity predicts distortion wherever it settles. And the conversion of enabling into coercive control arises because a tree is hierarchical accountability by construction, which is the configuration in which such systems have been shown to lose their enabling character.

None of this establishes that indicator trees fail. Formal strategic planning has a positive moderate association with organisational performance across a substantial meta-analysis, and a causally identified study looking for a

predicted increase in gaming did not find one; against these sits a study finding no improvement across nine agencies. The evidence at system level is divided, which is itself an argument for examining components separately. What this study offers is therefore a framework and an agenda rather than a verdict: three propositions each stated so that it could be disconfirmed, and four studies that could be conducted on published data. The most tractable is the simplest — compare the child indicators that different jurisdictions derive from an identical parent. The trees are published. The comparison has not been made.

DECLARATIONS

Author contributions (CRediT)

Conceptualisation: Author 1. Methodology: Author 1. Formal analysis and investigation: Author 1. Writing — original draft preparation: Author 1. Writing — review and editing: Author 1. Supervision: Author 1. All named authors have read and approved the final manuscript and accept responsibility for its content.

Conflict of interest

The authors declare that they have no financial or non-financial conflict of interest in relation to the subject matter of this article. No author holds a position in, or receives support from, any organisation examined or evaluated in this study.

Data availability

This study generated no primary data. It draws exclusively on published peer-reviewed literature, publicly available legal instruments and publicly available official statistics, all of which are identified in the text and listed in the references. No confidential administrative record, individual taxpayer record, permit file or personal datum was accessed, and no individual person or business is identified. Every quantity reported was traced to a single identified public source and can be verified by any reader from that source.

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Declaration on the use of artificial intelligence

In accordance with COPE, ICMJE and WAME positions, and with the RCP AI Use Declaration requirement, the authors disclose that generative artificial intelligence tools were used in preparing this manuscript, specifically to assist with literature identification, synthesis of the reviewed sources, and language editing of the draft. Artificial intelligence was not used to generate data, results or citations. Every reference in this article was verified by the authors against the publisher's own record, a digital object identifier record or an indexing database record before inclusion, and sources whose bibliographic details or indexing status could not be confirmed were excluded. No artificial intelligence tool is listed as an author. The authors take full responsibility for the accuracy, integrity and originality of the entire content of this article.

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