

# Guidelines for Annual Performance Reports

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Policy Innovation and Accountability Office  
Office of the Executive Council  
Government of Newfoundland and Labrador



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# 1 Introduction

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The Guidelines for Annual Performance Reports are provided for use by all government entities in fulfilling the reporting requirements established under section 9 of the *Transparency and Accountability Act* (the Act). The guidance provided establishes a number of policy-based requirements for the content and sections to be presented in government entity annual performance reports prepared in compliance with the Act. It provides a framework to enable each government entity to present a concise, coherent, and consistent picture of its progress towards objectives, goals, and mission (depending on the reporting year) as outlined in corresponding plans. In some circumstances, sections and content may be customized as necessary to suit the purposes of individual entities (e.g. for smaller category 3 entities some sections may not be necessary). It should be noted that annual performance reports are reviewed for compliance with the policies established in this guideline. The terminology used in this document is defined in Appendix A.

The annual performance report requirement is a critical element to enhance accountability of government and government entities to the public. Broadly speaking, accountability refers to the ownership (by a minister, chairperson, public entity, or otherwise) of a specific set of responsibilities along with an obligation to **report back** on how those responsibilities have been carried out, the results obtained, as well as the effective management of both public funds and confidence. Performance reporting as undertaken in these annual reports should summarize an entity's performance (i.e. outcomes, outputs, activities) providing a clear comparison of planned results (as identified in corresponding performance-based plans) and those results actually achieved using objective performance measures (i.e. indicators).

Entities are expected to present meaningful and complete reports with an emphasis on quality in writing and accuracy in reporting. The Policy Innovation and Accountability Office is available to provide advice to entities upon request.

## 2 Reporting Overview

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Through the performance-based planning and reporting process, government entities have developed the capability to identify, measure, and report on progress toward stated performance measures. When it comes time to prepare annual reports, there is a fine balance between reporting accurate, useful information, and providing the public with infinite detail on every initiative undertaken in the reporting period. Annual performance reports should be used to clearly and concisely provide meaningful information, based on the performance measures identified in the strategic plan, to the public in a brief, readable document.

The annual performance report is an opportunity to enhance public understanding of the entity, its goals and objectives, and associated achievements. For this reason, communications personnel, where they exist, should be involved in preparing the annual performance report.

It is recommended that all entities follow the same general format. While each entity is different, and the guidelines may be open to interpretation, it is suggested that the layout and length recommendations be followed, provided that they are suitable for the entity's needs.

### 3 Report Contents

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There are a number of key sections that should appear in a government entity's annual report. The sections and content described are aligned with policy requirements for public annual reporting under the Act and entities are encouraged to follow suggested report content and sections. The suggested format for annual performance reports is summarized in the table below and described in detail in the text that follows. The suggested page lengths for each section are provided as a guide and some variances can be expected depending upon the scope of an entity's activities and reporting.

#### Content for Annual Performance Reports

1. Table of Contents (1 page)
2. Responsible Person's Message (1 page)
3. Government Entity Overview (2-4 pages)
  - a. Key Statistics
  - b. Mandate, Lines of Business, Vision, Mission
4. Shared Commitments (1-2 pages)
5. Highlights and Accomplishments (1-2 pages)
6. Report on Performance (5-6 pages)
7. Opportunities and Challenges Ahead (1 page)
8. Financial Statements (if applicable)

#### **Responsible Person's Message**

The responsible person's message serves to introduce the report and meet two specific legislative requirements of annual reporting found under section 9 (9) of the *Transparency and Accountability Act*. In the case of a department (or departmental equivalent), the responsible minister must include a statement that he/she is accountable for the actual results reported and his/her signature must accompany the message. In the case of a public body, the chairperson's message includes a statement that the governing body is accountable for the actual results reported and his/her signature is to be provided. Aside from legislative requirements, the responsible person's message may include high level detail on accomplishments, general commentary on a government entity's operations for the year, and/or detail on the entity's mandate.

#### **Government Entity Overview**

The Government Entity Overview can be presented immediately after the responsible person's message as the first main section of the annual report. This section should include general detail on the entity including key statistics (such as the number of employees (with gender breakdown), board membership (if applicable), physical location (including regional representation), and a brief, general description of revenues and expenditures). The entity's mandate, lines of business, vision, and mission should also be presented as subsections to the government entity overview (if they are not presented in their own sections). The content and subsections for the overview is largely established for most government entities in prior planning and reporting documents and may simply need to be revisited to make any necessary adjustments or updates.

#### **Shared Commitments**

This section provides an opportunity to report to the public accomplishments that were achieved with partners over the reporting period. This includes horizontal initiatives across government as well as accomplishments achieved via external partnerships.

This section should also include progress made towards addressing the **strategic directions** of government through operational or work plans (i.e. if any shared commitment reporting relates to the strategic directions via focus area(s) that were assigned to operational or work planning, this should be clearly stated).

### **Highlights and Accomplishments**

This section highlights accomplishments and good news stories over the reporting period. This section, the same as the shared commitments section, should also include progress made towards addressing the **strategic directions** of government that the entity is addressing independently through operational or work plans (i.e. if reporting relates to strategic directions via focus area(s) that were assigned to operational or work planning, this should be clearly stated).

The highlights and accomplishments section is not intended to be a summary of progress reported under the report on performance section. Items reported in this section are expected to be distinct from those showcased through the entity's goal and objective reporting.

### **Report on Performance**

For each strategic issue identified in the associated plan, entities must report on the objective performance measures for the reporting period in question (e.g. measures and indicators). As per section 9 of the *Transparency and Accountability Act*, entities must clearly present planned versus actual results and explain any variances. When a variance is reported, entities are encouraged to be as transparent as possible regarding the reason(s) they were unable to achieve the planned results and should not cite external entities when explaining variances. It is important to ensure the actual results reported are as clear as possible, keeping in mind that these reports are intended for the public.

In consideration of legislation and best practices, the performance section of the annual report should include the following for each issue<sup>1</sup>:

- Issue title;
- Introductory text describing the issue including any linkages to strategic directions of Government via focus areas that were assigned in the entity's plan;
- Goal for the 2014-17<sup>2</sup> planning cycle (measures and indicators are optional in non-goal reporting years);
- Objective, measures and indicators for the 2015-16 year and identification of planned versus actual results;
- Discussion of results; and
- 2016-17 objective (previously identified in the associated plan) and the public identification of associated measure(s) and indicators

*Please note: In a goal-ending year and/or a mission-ending year (e.g. 2017), results must also be presented for the goals and mission indicators as well. In these instances, the following year's objectives, measures and indicators do not have to be included as these would have been provided in the newly tabled plan.*

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<sup>1</sup> Timeframes referenced in the bullets are provided for annual reporting to be completed in 2016 by government entities

<sup>2</sup> Some government entities operate on fiscal year end of December 31 – for these entities the years covered by plans and reports will be slightly different (i.e. 2014-16 plans and 2015 annual report)

Please refer to Appendices B, C, and D for specific samples of report on performance for category one, two and three entities respectively. These appendices illustrate in detail how performance reporting should generally be presented in the annual report. Additional items to consider for annual performance reporting are provided in Appendix E.

### **Opportunities and Challenges**

This section enables entities to report on the environment in which they are operating in the context of performance-based planning and reporting. For example, if an environmental factor or trend arises which presents either an opportunity or challenge for an entity in meeting its mandate, it can be described in this section. Entities are encouraged to actively consider the content for this section on an annual basis. For example, an entity with a health-related mandate might identify the increasing use of technology in delivering services to rural locations as an opportunity to improve access. The same entity might identify the challenges associated with provision of health care considering an aging population with increasingly complex needs. In developing the content for this section, entities might use a strengths, weaknesses, opportunities and threats (SWOT) analysis to develop content.

### **Financial Statements**

Where audited financial statements are required, the financial statements must be included, complete with all required signatures from both the auditor(s) and governing body representatives. Accounting guidelines also require that the relevant auditor review the document in its entirety (inclusive of financial statements) prior to it being made public.

Where the entity is dependent on the release of government financial information (i.e. the Report on the Program Expenditures and Revenues of the Consolidated Revenue Fund), this source should be cited in the annual report as follows:

*“Expenditure and revenue figures included in this document are based on public information provided in the Report on the Program Expenditures and Revenues of the Consolidated Revenue Fund for Fiscal Year Ended 31 March 20XX.”*

## 4 Review and Tabling Process

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As per section 9(10) of the Act, an annual report shall be made public and tabled in the House of Assembly by the responsible minister. Annual reports are expected to be tabled within six months after the end of their fiscal year, unless a timeframe of **less** than six months is stated in their enabling legislation. For example, for entities with fiscal year-ends of March 31, their annual reports must be tabled by September 30.

Prior to tabling, draft annual reports of entities reporting to ministers (i.e. public bodies) must be submitted to the departmental Accountability Coordinator who will then forward those, plus departmental reports, to PIAO for preliminary/informal and central reviews. **Annual reports for all public bodies must be reviewed by the responsible minister prior to central review submission.** Typical review processes take place 2-3 months prior to tabling deadlines to allow adequate time for review (e.g. entities with a March 31 year end can expect preliminary/informal review in July and central review in August). Annual reports submitted for central review must be in final format, complete with all content including full text, design, and images.

Each year, the Policy Innovation and Accountability Office will notify departmental accountability coordinators of the critical dates for these review processes. The tabling process for 2016 is outlined in Appendix F and a sample transmittal letter that is to accompany reports being tabled when the House of Assembly is not in session is provided in Appendix G.

## Appendix A: Terminology

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**Accountability:** The ownership of conferred responsibilities, combined with an obligation to report to a higher authority on the discharge of those responsibilities and the results obtained.

**Activities:** Actions that are completed to fulfill an obligation outlined in an assigned mandate.

**Annual Performance Report:** Summary of the organization's outcomes (Category 1), outputs (Category 2) or activities (Category 3) which provides a clear linkage between its plan and the results actually obtained using the specified performance measures.

**Goal:** A specific statement of the desired results to be achieved over three years.

**Indicator:** A particular value or characteristic used to measure activities, outputs or outcomes. It is important that indicators are comparable. Comparable indicators are a specific set of common quantitative or qualitative data for the aspect of performance under consideration. There are two types of indicators:

### Indicator of Well-being

An indicator of well-being is quantitative data that indicates changes in physical, social or economic states. It is usually multidimensional (i.e. expressed as a ratio or percentage). Indicators should be a fair reflection of the things the entity can reasonably control and of those things which have a logical connection to the information which the entity desires to report.

### Indicator of Process

An indicator of process is qualitative or quantitative data that is used to indicate progress toward a desired objective, goal and/or mission. The indicator can be uni-dimensional (i.e. expressed as a data point that is a number or categorical value). Examples of process indicators include: Taught XX number of students in 200X; the committee met 5 times and has a policy document drafted; outcomes have been established for 10 of 20 program areas.

**Lines of Business:** Discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients.

**Measures:** Provide specific information used when indicators are combined to assess the extent of accomplishment of results (activities/outputs/outcomes).

**Mission:** A value oriented statement which systematically diagrams the vision by answering the questions who, what and why. It is essential that it is realistic and achievable in six years (approximately two cycles of planning), tells the ultimate result of your work, answers who will do what and why they are striving to achieve this end, and is memorable.

**Objective:** An objective is a measurable statement or incremental milestone which specifies a change or benefit that the entity hopes to achieve within a one-year period as it strives to achieve a specific goal. Success in meeting the objectives can be readily evaluated using qualitative and quantitative measures.

**Outcome:** An outcome is a change as a consequence of specific policies, programs and initiatives undertaken by entities. Outcomes can be immediate, intermediate and ultimate. An immediate outcome could be a



change in attitudes. An intermediate outcome could be a change in behavior. The ultimate outcome would be a lower or higher incidence of a specific result.

**Outputs:** An output is what is produced as a direct result of transforming resources through an activity or process (series of activities) undertaken using the inputs (resources).

**Performance:** Performance refers to actual results measured against defined standards.

**Performance Measurement:** Performance measurement is a quantitative and qualitative process to assess if an entity has completed its intended activities or achieved its desired outputs or outcomes in the most cost effective and timely manner possible.

**Result:** The result is the accomplishment, desired or unintended, which arises from any process or operation. It may take more than one result to achieve a desired outcome.

**Strategic Direction:** A strategic direction is the articulation of a desired physical, social or economic outcome that would normally require action or involvement of more than one government entity.

**Values:** The fundamental principles, which can be described as actions that guide behaviors and decision making.

**Vision:** A short statement describing the ideal state an organization is striving to achieve for its clients or the ideal state that an organization sees for society. It tends to answer the question, "What is the outcome for the citizens of the province if the entity achieves its mandate?"

## Appendix B: Category One Entity - Sample Report on Performance

For illustration purposes, a sample 2015-16 report on performance for is provided below based on a fictitious category one entity, the Department of Academic Learning, with a fiscal year end of March 31 (note that as some entities have a different fiscal year end, their performance statement time limits will look different than the examples provided here).

### Introductory Section

This section should consist of the issue title and an introduction explaining the context of the issue (as referenced in the corresponding plan). This will provide the reader with a more complete understanding of the importance of the issue and how the planned and actual performance being reported enables the entity to address the issue. Depending on when the annual report is released, the introductory paragraph(s) will vary (e.g. in 2016 government entities are reporting on their second year of a planning cycle, so performance will differ compared to an end of cycle annual report). If appropriate, the progress an entity has made towards any relevant strategic directions (i.e. components to be addressed at the strategic, business or activity plan level) should also be described in this section.

### Issue: Academic Achievement

In 2013, Newfoundland and Labrador students, on average, scored slightly lower on academic achievement than their counterparts in other provinces and territories in Canada. As such, in the 2014-17 planning cycle, the Department identified student achievement as an important issue that requires intervention on behalf of the department. Pursuant to this, the department adopted a three year goal to improve student achievement. In 2015-16, the Department implemented supports to improve student achievement. The department's goal to improve academic achievement supports the strategic direction of the provincial government to improve educational outcomes, programs and supports for students in Newfoundland and Labrador, resulting in an innovative and high-performing educational system through the implementation of measures that focus on improved student achievement.

### Performance Reporting<sup>3</sup>

**Goal:** By March 31, 2017, the Department of Academic Learning will have improved academic achievement.

**Objective:** By March 31, 2015, the Department of Academic Learning will have implemented supports to improve student achievement.

**Measure:** Implemented supports to improve student achievement

Indicators	Actual Performance for 2015-16
<b>Programs and policies to address student needs implemented</b>	In 2015-16 the Department, in collaboration with school board executives and administrators, implemented these initiatives to address student needs: <ul style="list-style-type: none"><li>• <b>Peer support program:</b> This primarily student-lead initiative is currently in place in ten schools with further interest indicating a likely expansion in the</li></ul>

<sup>3</sup> Note that goals and objectives and their associated measures and indicators must match those established in the associated plan in order meet the legislative requirement that planned versus actual results are presented.

	<p>coming years. Supported by administration and teaching staff this program brings together students based upon their expressed areas of need (e.g. mathematics, sciences, etc.) to work with their peers. Teachers are regularly engaged with many serving as facilitators early on to assist students. Students often meet directly or engage through social media forums, the latter of which has allowed students to connect with their peers outside of their own community. The adoption of social media to enable peer support groups has the added benefit of linking students in remote rural areas to their peers elsewhere in the province.</p> <ul style="list-style-type: none"> <li>• <b>Flexibility for course content:</b> Course content for English literature was made more engaging and current (e.g. inclusion of modern fiction and graphic novels). The Department, in collaboration with the school boards, updated policies to increase flexibility on course content for teaching.</li> <li>• <b>After school study program:</b> The Department, following the lead of school administrators, has sought to increase the availability of after school study programs. These programs offer students a space to study independently or in groups.</li> </ul>
<p><b>Improved instructional strategies implemented</b></p>	<p>The instructional strategies team that was formed in 2014-15 concluded its work to develop a set of teaching strategies for improving student achievement. This team was comprised of officials from the school boards and the Department.</p> <p>Workshops and resources were developed to deliver the new teaching strategies in the areas of critical thinking, interdisciplinary teaching, and mobile learning. This initiative was implemented by bringing the workshops and resources directly to educators through professional development days during 2015-16.</p>
<p><b>#myfuture program piloted at a minimum of 20% of secondary schools in the province</b></p>	<p>#myfuture was developed in 2014-15 by the Department after working with both post-secondary institutions and employers in the province to further understanding amongst students about the importance of academic achievement for future opportunities in life.</p> <p>The #myfuture program was piloted in various schools in 2015-16 and allows for a guest lecturer each month to provide students a variety of perspectives on the importance of education. In 2015-16 #myfuture was successfully piloted in 18% of secondary schools in the province. Unanticipated scheduling changes and inclement weather resulted in multiple speakers being unable to make their presentations. Where possible, time permitting, replacement speakers were secured.<sup>4</sup></p>

## Discussion of Results

This section can further speak to an entity's overall level of success in addressing issues via achievement of objectives (and goals where applicable). The information provided in this section may be especially useful in cases where the entity's accomplishment of the objective is not evident based on indicator reporting. This section may also provide an opportunity to discuss the significance of the results achieved over the past year and indicate how these results position the entity for future success.

A discussion of results may also be used as a way to assess the impact of unfulfilled indicators, objectives and/or goals. The following is an example based on the indicator identified above, '**#myfuture program piloted at a minimum of 20% of secondary schools in the province**'.

Over 2015-16 the Department was largely successful in implementing new supports and policies to improve student achievement. Supports and policies were implemented in the areas focused upon addressing student needs, improving instructional strategies, and advancing the #myfuture pilot program. The implementation of the #myfuture pilot program failed to achieve its targeted objective of reaching 20% of secondary schools in the province, instead achieving 18%. This variance was due to unanticipated scheduling changes and inclement weather which caused multiple speakers to be unable to make their presentations, as previously mentioned where possible replacement speakers were secured. The Department's work around student achievement will continue in 2016-17 as provided in the objective and indicators outlined below.

### 2016-17 Objective

**Objective:** By March 31, 2017, the Department of Academic Learning will have reviewed supports implemented to improve student achievement.

**Measure:** Reviewed supports implemented to improve student achievement

**Indicators:**

- Reviewed programs and policies implemented to improve student achievement
- Reviewed the instructional strategies implemented in 2015-16
- Evaluated changes in the level of student achievement to identify further opportunities for improvement

### Strategic Direction (example for a category one entity)

For illustration purposes a sample strategic direction, as referenced in the preceding section, is as follows<sup>5</sup>:

**Title:** Innovative and High-Performing Educational System

**Outcome:** Improved educational outcomes, programs and supports for students in Newfoundland and Labrador

Focus Areas	This direction is:			
	to be addressed by other entities reporting to the minister	addressed in the department's Strategic Plan	addressed in the department's operational plan.	addressed in the branch/ divisional work plans of the department
Implement measures which focus on improved student achievement		X		
Improve library resources			X	
Improve school safety	X			

<sup>5</sup> Please note that strategic directions are not required to be presented in the annual report as part of performance reporting.

## Appendix C: Category Two Entity - Sample Report on Performance

A sample 2015-16 report on performance is provided below based on a fictitious category two entity, the Waste Management Commission, with a fiscal year end of March 31 (note that some entities have different fiscal year ends, and as such their performance statement time limits will vary from this example).

### Introductory Section

This section should consist of the issue title and an introduction explaining the context of the issue (as referenced in the corresponding plan). This will provide the reader with a more complete understanding of the importance of the issue and how the planned and actual performance being reported enables the entity to address the issue overall. Depending on when the annual report is released, the introductory paragraph(s) will vary (e.g. in 2016 government entities are reporting on their second year of a planning cycle, so performance will differ compared to an end of cycle annual report). If appropriate, the progress an entity has made towards any relevant strategic directions (i.e., components to be addressed at the strategic, business or activity plan level) should also be described in this section.

### Issue: Waste Reduction and Diversion

In Newfoundland and Labrador, the Waste Management Commission (WMC) has a mandate to reduce and divert waste. In recent years, the WMC has implemented a number of waste diversion programs and services, while also providing support to local governments to administer programs and services. Over 2014-17, the WMC intends to expand and improve upon existing services and introduce new services to provide the residents of Newfoundland and Labrador with modern waste management services. In 2015-16 the WMC worked to begin implementation of new services for the purpose of helping to divert and reduce waste. The WMCs work over the planning cycle supports government's strategic direction relating to environmental stewardship by modernized waste management in Newfoundland and Labrador.

### Performance Reporting<sup>6</sup>

**Goal:** By March 31, 2017, the Waste Management Commission will have provided modern waste management services to the people of Newfoundland and Labrador.

**Objective:** By March 31, 2016, the Waste Management Commission will have begun implementation of new services to help divert and reduce waste.

**Measure:** Begun implementation of new services to help divert and reduce waste

Indicators	Actual Performance for 2015-16
<b>Organic waste strategy implemented</b>	The organic waste strategy was launched May 2015 and comprises of new and updated guidelines/resources for individuals, municipalities, and businesses to help introduce organic waste management and landfill diversion at all levels. Distinct guidelines/resources were developed for both residential and industrial sources of organic waste in recognition of unique circumstances for each group.

<sup>6</sup> Note that goals and objectives and their associated measures and indicators must match those established in the associated plan in order meet the legislative requirement that planned versus actual results are presented.

	<p>To begin implementation of the strategy WMC has begun partnerships with ten municipalities to either launch or begin exploration for future actions to directly address organic waste management in their operations. WMC presented at the Fall 2015 Local Governments of NL conference to broaden awareness of the strategy and has since responded to inquiries from multiple municipalities.</p> <p>WMC awarded a contract to operate an organic waste facility addressing the needs of the Avalon region. An expression of interest was also issued January 2016 for similar proposals for the Humber Valley region.</p>
<p><b>Electronic waste program introduced</b></p>	<p>The needs assessment to determine the best course of action forward for an electronic waste management program was completed December 2015 identifying actions to divert electronic waste from landfills. However, due to staff limitations and unforeseen operational challenges a new electronic waste program was not introduced in 2015-16<sup>7</sup>. Staff are continuing with the development of an electronic waste management program and based upon the needs assessment undertook initial work in 2015-16 to allocate the necessary resources for the program's implementation in 2016-17. This program will address challenges related to specific types of waste (e.g. LCD screens, smartphones, etc.) and other challenges that have been identified.</p>
<p><b>Explored measures to increase access to recycling programs</b></p>	<p>Stemming from the 2014-15 consultations WMC proceeded forward in 2015-16 with a research agenda centered around a request for proposals issued May 2015 that was eventually awarded to GreenTime Consultants Inc. in August 2015. The RFP required the winning bidder to consult with smaller municipalities through a conference to be organized by the Local Governments of NL to work towards solutions to improve the accessibility of recycling programs in rural areas and the potential for curbside pick-up. GreenTime Consultants Inc. was also committed to undertake a literature review and jurisdictional scan as part of their work. The RFP directed that proposed options take into consideration the fiscal capacity of smaller municipalities with a need for sustainable models that could be adapted to various localized regions within the province.</p> <p>GreenTime Consultants Inc. provided WMC with their finalized report February 2016. The report provided WMC with analysis and options for improving the accessibility to recycling programs within the province, largely dependent upon partnerships with municipalities. Options generated included shared regional depots for bulk drop offs and biweekly pickups covering multiple municipalities. To achieve these outcomes user fees have been proposed.</p> <p>WMC also identified options for recycling glass in Newfoundland and Labrador. A pilot project will launch in 2016-17 servicing between the Burin and Bonavista Peninsulas, the primary depot will be in Clarenville. A contractor has been engaged for this project (e.g. to identify and streamline opportunities for the reuse or resale). The pilot is being undertaken in partnership with municipalities and has the potential for future expansion to the Avalon.</p>

<sup>7</sup> This is an example of a variance with an explanation.

## Discussion of Results

This section can further speak to an entity's overall level of success in addressing issues via the achievement of objectives (and goals where applicable). The information provided in this section may be especially useful in cases where the entity's accomplishment of the objective is not already evident based on indicator reporting. This section may also be an opportunity to discuss the significance of the results achieved over the past year and to indicate how these results will position the entity for future success.

A discussion of results can be used as a way to explain result variances for indicators, objectives or goals. The following is an example based on an indicator identified above, 'electronic waste program introduced'.

Throughout 2015-16 the WMC pushed forward with its goal to begin the implementation of new services capable of diverting and reducing waste that would otherwise be found in landfills throughout Newfoundland and Labrador. The organic waste strategy was successfully launched May 2015 with its implementation occurring throughout the remainder of 2015-16. WMC successfully oversaw efforts to explore measures to increase access to recycling programs throughout Newfoundland and Labrador with both the finalization of a report from GreenTime Consultants and the planning for a pilot project to begin recycling glass. The electronic waste project could not be introduced as intended in 2015-16 as a result of staff limitations and unforeseen complications related to the disposal of electronic waste however the project will be advanced in 2016-17.

### 2016-17 Objective

**Objective:** By March 31, 2017, the Waste Management Commission will have taken further actions to increase the diversion and reduction of waste.

**Measure:** Furthered actions taken to increase the diversion and reduction of waste

**Indicators:**

- Continued implementation of the organic waste strategy
- Implement the electronic waste project
- Provide improved access to recycling programs

### Strategic Direction (example for a category two entity)

For illustration purposes a sample strategic direction, as referenced<sup>8</sup> in the preceding section, is as follows:

**Title: Environmental Stewardship**

**Outcome: Improved management of the natural environment of Newfoundland and Labrador**

Focus Areas	This direction is:		
	addressed in the WMC's Business Plan	addressed in the WMC's operational plan.	addressed in the branch/ divisional work plans of the WMC
Waste Management	X		
Environmental Education		X	

<sup>8</sup> Please note that strategic directions are not required to be presented in the annual report as part of performance reporting.

## Appendix D: Category Three Entity - Sample Report on Performance

For illustration purposes, a sample 2015-16 report on performance is provided below based on a fictitious category three entity, the Avalon Land Development Advisory Authority, with a fiscal year end of March 31 (note that as some entities have a different fiscal year end, their performance statement time limits will look different than the examples provided here).

### Introductory Section

This section should consist of the issue title and an introduction explaining the context of the issue (as referenced in the corresponding plan). This will provide the reader with a more complete understanding of the importance of the issue and how the planned and actual performance being reported enables the entity to address the issue overall. Depending on when the annual report is being issued, the introductory paragraph(s) will vary (e.g. in 2016 government entities are reporting on their second year of an associated planning cycle, so performance will differ compared to an end of cycle annual report). If appropriate, progress an entity has made towards any relevant strategic directions (i.e., components to be addressed at the strategic, business or activity plan level) should also be described in this section.

#### Issue: Land Development Review

In Newfoundland and Labrador, the Avalon Land Development Authority is mandated under the *Lands Act* to review applications for development activities on the Avalon Peninsula. Development in the context of the authority's mandate is defined as agricultural and farm activities. The authority may approve and issue permits, refuse applications, cancel permits and exercise other powers necessary to assess land development activities in the region. In doing so, the authority's activities support government's strategic direction to enhance utilization of agriculture and agrifoods sectors in the province by ensuring industry development in these sectors is regulated and contributes to resource sustainability. The objective identified below outlines the activities the authority carries out in order to meet its mandate.

### Performance Reporting<sup>9</sup>

**Objective<sup>10</sup>:** By March 31, 2016, the Avalon Land Development Authority will have ensured that development activities in the Avalon region are compliant with applicable Acts and Regulations.

**Measure:** Ensured that development activities in the Avalon region are compliant with applicable Acts and Regulations

Indicators (Planned for 2015-16)	Actual Performance for 2015-16
Reviewed all applications and rendered decisions	In 2015-16, the Avalon Land Development Advisory Authority met on five occasions reviewing 21 applications for agricultural and non-agricultural development within the boundaries of the St. John's Urban Region Agriculture Development Area. Of the applications reviewed: five were farm related; six were

<sup>9</sup> Note that goals and objectives and their associated measures and indicators must match those established in the associated plan in order meet the legislative requirement that planned versus actual results are presented.

<sup>10</sup> This entity, as a category 3 entity, chose to identify an annual recurring objective, hence why there is no goal presented.



	for residential construction; two for commercial greenhouses; three were Crown Land referrals; and five for the construction of sheds/garages. In total 12 applications were approved, three refused, and two withdrawn. The authority was unable to meet a sixth time to review the remaining four applications in 2015-16 due to scheduling issues. Remaining applications will be reviewed in 2016-17 <sup>11</sup> .
<b>Updated applicant registry and communicated results to municipalities</b>	The Secretary of the Avalon Land Development Advisory Authority continued to maintain the registry of all applications, including decisions. Within 30 days of a decision, the Secretary forwarded the decisions of the Authority to the applicable Municipality, which is responsible for informing applicants of its decision including an explanation of the Authority's decision pursuant to the Regulations.

## Discussion of Results

This section can further speak to an entity's overall level of success in addressing issues via achievement of objectives (and goals where applicable). The information provided in this section may be especially useful in cases where the entity's accomplishment of the objective is not already evident based on indicator reporting. This section could also provide an opportunity to discuss the significance of the results achieved over the past year and to indicate how these results will position the entity for future success.

A discussion of results may be used to assess the impact of unfulfilled indicators, objectives and/or goals. Below is an example based on the above indicator, 'reviewed all applications and rendered decisions'.

Over 2015-16, the Avalon Land Development Authority continued to carry out activities to meet its duties as informed by legislation and regulations. The Authority was unable to review all applications for land development in the 2015-16 reporting year, but was successful in reviewing a large majority of applications. As the Authority's mandate and activities do not change year to year, the same objective outlined above will be reported on next year<sup>12</sup>.

## Strategic Direction

For illustration purposes a sample strategic direction, as referenced in the preceding section, is as follows<sup>13</sup>:

### Title: Agriculture and Agrifoods sector utilization

### Outcome: Enhanced utilization of agriculture and agrifoods sectors in the province

Focus Areas	This focus area is:		
	addressed in the Authority's Activity Plan	addressed in the Authority's operational plan	addressed in the branch/ divisional work plans of the Authority
Regulation of industry development	X		
Resource Sustainability	X		

<sup>11</sup> This is an example of variance reporting with an explanation.

<sup>12</sup> Note this entity has an annual recurring objective outlining activities completed to fulfill its mandate. Most category three entities can use a similar approach to planning.

<sup>13</sup> Please note that strategic directions are not required to be presented in the annual report as part of performance reporting.

## Appendix E: Other Items to Consider when Reporting on Performance

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### Indicator Development

Entities are required to identify measures and indicators for the next year's objectives in the preceding annual report as illustrated with the 2016-17 objectives provided in the three examples given in appendices B, C, and D. The only exception is when reporting on the final year of an associated plan (e.g. the 2016-17 annual report for the 2014-17 plan). Entities must ensure that indicators are neither too vague nor too detailed in describing how the associated objective will be achieved.

Entities are reminded the measures associated with objectives should articulate the achievement of the associate objective (i.e. is a past tense iteration of the planned result expressed in the objective), while indicators express the past tense of a particular value or characteristic used to measure activities, outputs or outcomes.

PIAO recommends that the following criteria be used to develop and assess indicators to ensure that they are adequate and meaningful.

1. **DIRECT:** A performance indicator should measure as closely as possible the result it is intended to measure. It should not be pegged at a higher or lower level than the result being measured. If using a direct measure is not possible, one or more proxy indicators might be appropriate. For example, if you cannot measure increased physical fitness in a population, you may opt to choose the increased percentage of school-aged children who are involved in a physical extra-curricular activity.
2. **OBJECTIVE:** An objective indicator has no ambiguity about what is being measured. That is, there is general agreement over interpretation of the results. It measures only one thing at a time and avoids trying to combine too much in one indicator.
3. **ADEQUATE:** Avoid using too many indicators. Try to strike a balance between resources available for measuring performance and the amount of information needed need to judge success.
4. **QUANTITATIVE, WHERE POSSIBLE:** Quantitative indicators are numerical (number or percentage or dollar value, for example). While quantitative indicators are not necessarily more objective, their numerical precision lends them to more agreement on interpretation of results data.
5. **PRACTICAL:** An indicator is practical if data can be obtained, baselines exist and is relevant to a goal, objective and overall mandate.
6. **RELIABLE:** Indicators should identify results that reliably demonstrate performance success.

### Identification of Progress

Entities are reminded that if an objective or indicator states a planned increase or improvement, then the progress identified must clearly demonstrate the change. For example, if a specific quantification was used, e.g., *Increased by 20%, the number of clients served as compared to 2014-15*, then the reporting should make it possible to determine the order of magnitude of the change.

Inadequate information: a total of 752 clients were served during 2015-16 (reader will be unable to determine an increase)

Adequate information: a total of 752 clients were served during 2014-15, marking an increase of 26 per cent over the 2014-15 fiscal year (six per cent higher than planned)

There are times when improvement may not be quantifiable over an established baseline. If words such as “improved” or “enhanced” are used in the wording of the objective or an indicator, then convincing and objective evidence must be provided which clearly illustrates an *improvement* over the current state; otherwise, an explanation of variance is required.

Ensuring that appropriate information is included in the report is necessary to ensure that the public is able to determine progress/achievement, or lack thereof. Furthermore, the entity should ensure consistency (between the plan and the report) with respect to the units of measurement which were applied to the indicator.

### **Details of Work Undertaken to Achieve the Planned Result**

Please ensure that the performance information provided in the report includes detail to give the reader an understanding of the extent of work undertaken to achieve the result(s). For example, reporting on an indicator of “Recommendations made to the Minister” with “Recommendations made to the Minister”, while technically compliant with legislation (in that it minimally reports success on the indicator), does not give the reader a full appreciation of the work involved leading to the entity’s ability to make recommendations or the impact of those recommendations. Elaboration on this indicator may have included details on the entity having engaged in several consultation processes, conducting surveys or other research etc., all resulting in the entity’s ability to make fully informed recommendations to the Minister.

## Appendix F: Tabling Process

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### ***When the House of Assembly is in session:***

- 10 paper copies (unless otherwise specified) of each document to be tabled must be submitted to the House of Assembly. Copies are to be submitted to the Clerk's Office, Main Floor East Block, by 1:00 pm on the day of tabling.
- An electronic copy of each document (ideally in PDF) must be e-mailed to the Web Developer of the Legislative Library and copied to the Information Specialist (Client Services) of the Legislative Library as well as the Policy Innovation and Accountability Office.
- The Clerk of the House of Assembly will ensure the reports are distributed/made available to the members of the House of Assembly.

### ***When the House of Assembly is not in session:***

- 10 paper copies (unless otherwise specified) of each document to be tabled must be submitted to the House of Assembly. Copies are to be submitted to the Clerk's Office, Main Floor East Block.
- The assigned personnel in the responsible department should prepare a transmittal letter to be attached to the 10 paper copies addressed to the Clerk of the House of Assembly. The transmittal letter will indicate the Minister's intent to table the associated documents (this letter does not have to be signed by the Minister).
- The transmittal letter must also be copied to the Policy Innovation and Accountability Office.
- An electronic copy of each document (ideally in PDF) must be e-mailed to the Web Developer of the Legislative Library and copied to the Information Specialist (Client Services) of the Legislative Library as well as the Policy Innovation and Accountability Office.
- The Clerk of the House of Assembly will ensure the reports are distributed/made available to the members of the House of Assembly.

### ***Exceptions:***

- When the House is dissolved (e.g. when there is an election), reports are held until the House of Assembly is reconstituted.
- Where the relevant legislation for an entity specifies another process.
- Where otherwise directed by Cabinet Secretariat.

## Appendix G: Sample Transmittal Letter

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When tabling annual reports when the House of Assembly is not in session, a transmittal letter must be appended addressed to the Clerk of the House of Assembly. Typically, transmittal letters are issued by Directors of Policy and Planning at a departmental level to indicate the Minister's intent to table. A sample transmittal letter is provided below.



Government of Newfoundland and Labrador

September 30, 2016

[INSERT NAME]  
Clerk of the House Assembly  
House of Assembly  
P.O. Box 8700  
St. John's, NL  
A1B 4J6

Dear [insert Clerk's name],

This letter is to confirm the intent of the Minister of *insert department's name* or Minister Responsible for the *insert entity's full name* to table the 2015-16 Annual Report for the *insert entity's full name*. Ten copies of this document are attached for tabling purposes. If you have any questions please feel free to contact me at 729-XXXX.

Respectfully,

Director of Policy and Planning  
*insert department*