Guidelines for Multi-Year Performance-Based Planning 2020-2023

Policy connects the dots

Public Engagement and Planning Division

Newfoundland Labrador

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1.0 Purpose

The purpose of these guidelines is to assist government entities in developing clear, actionable, and meaningful plans to steer the delivery of their respective programs and services. The guidance provided in this document supports the planning requirements outlined in the **Transparency and Accountability Act** (the Act) for all government entities, including departments and public bodies.

These guidelines inform provincial public servants of the required components of a multi-year performance-based plan (titled either a strategic, business or activity plan depending on the nature of the public body) and to provide general information about the planning requirements under the Act and Public Engagement and Planning (PEP) Division policies. PEP Division is responsible for oversight of the Act and supports government entities in fulfilling planning and reporting requirements.

2.0 Introduction

The Act provides the legislative framework for the conduct of fiscal policy, planning and reporting, and accountability for government entities. This document focuses on the planning aspects of the legislation.

Government entities, as defined by the Act [1], are required to complete three-year performance-based plans based on the assigned category of 1, 2, or 3. The most recent list of categorized entities is available on the PEP Division website at:

gov.nl.ca/pep/categorization-of-government-entities/

Each entity shall meet the planning criteria set out in Sections 5, 6, or 7 of the Act, depending on the assigned category. With Cabinet approval, plans may cover a longer or shorter period of time than three years.

The plans of category 1 and category 2 entities shall contain:

- A message from the Minister/Chairperson;
- An overview of the entity;
- Mandate;
- Lines of business; and,
- Governance issues, goals and objectives for the period covered by the plan.

[1] Departments are defined in sub-section 2(g), government entities are defined in sub-section 2(j) and public bodies are defined in sub-section 2(l).

The mandate and structure of a category 3 entity will determine the complexity of the plan developed, as well as the expected structure of the plan. At a minimum, the plan of a category 3 entity shall contain:

- A message from the Minister/Chairperson;
- An overview of the entity;
- Mandate; and,
- Objective(s).

If appropriate, the plans of all government entities shall identify strategic directions of Government relevant to the organization, which are applicable to the covering period of the plan. Further detail on the strategic directions public bodies are requested to consider, as applicable, are included in the section on Strategic Directions later in this report.

All planning processes shall be based on the following criteria:

- Goals and objectives are achievable within the entity's fiscal envelope;
- Goals and objectives are within the mandate assigned to the entity;
- Goals and objectives have been prepared in consideration of the strategic directions of Government, if applicable; and,
- Progress can be measured and reported on annually.

Notes:

1. Memorial University of Newfoundland is exempt from certain provisions of the **Transparency and Accountability Act**. For a list of these exemptions, please see Section 4(4) of the Act.

2. The **House of Assembly Accountability, Integrity and Administration Act** was modified to ensure that the **Transparency and Accountability Act** is also applied to offices of the House of Assembly, with the exception of Sections 10, 11, 12, 13, 14(2), 19(1)(2)(3) and (4), and 24.

3. Category 1 government entities plan and report at or towards the outcome level, category 2 government entities plan and report at the output level, and category 3 government entities plan and report at the activity level.

4. Category 3 government entities represent a diverse group with varying mandates and are therefore considered separately in this document, where appropriate.

3.0 Planning Process

The focus of these guidelines is on multi-year performance-based planning, which is legislated under the Act. Each entity shall plan at a governance level in its multi-year plan, but may also incorporate other types of planning exercises such as operational, branch or divisional work plans that are not required by the Act and are not typically supported by PEP Division.

Cabinet categorizes each entity captured under the Act based on approved criteria. Categorization determines planning expectations for entities: the Act requires category 1 entities develop a strategic plan (outcome level), category 2 entities develop a business plan (output level) and category 3 entities develop an activity plan (activity level) (see Table A below).

Table A: Multi-Year Plan Category Type

	Category 1	Category 2	Category 3
Plan Type	Strategic	Business	Activity
Plan Level	**Outcome:** a change resulting from specific policies, programs and/or initiatives undertaken by the entity.	**Output:** what is produced as a direct result of transforming resources through an activity or series of activities.	**Activity:** actions completed to fulfill the mandate of the entity.

A multi-year plan is not intended to describe everything that an entity does, but rather is intended to focus on the key priorities of the Minister and/or governing body that are relevant to the public for the period covered by the plan. The multi-year plan should address governance issues that require the intervention and attention of the minister (for departments) or governing body (for public bodies).

Category 1 and Category 2 Entities:
In the development of a multi-year plan (strategic or business), many issues of importance are likely to be identified. The minister or governing body determines which of those issues are governance issues, and those issues should be addressed in the strategic/business plan's goals and objectives. Engagement with clients, employees, stakeholder and the general public is encouraged to occur to assist with the identification and prioritization of issues when appropriate.

An issue is typically a governance issue when the majority of the following factors apply:

- The issue is important to the minister/governing body;
- The issue is sensitive or deemed to be of public importance;
- There are major or long-term consequences to non-action;
- Strategies for resolution require the development of new goals/ programs or legislative or policy change;
- The issue affects client service delivery; and/or,
- The timeframe for the issue is at least three years.

Once governance-level issues are identified, public bodies then have to identify the work that will be undertaken to address these matters, including developing goals and objectives. All goals and objectives contained in a plan must be within the entity's mandate, and must be able to be achieved within the entity's fiscal and other resources. Goals and objectives should also be achievable by the entity alone.

However, for complex issues that cross departmental mandates, consultation with other related public bodies is encouraged to determine if this issue can be addressed by both organizations within their respective plans, in a coordinated manner that is consistent with the mandate and resources of each public body. If a governance issue requires the intervention of a partner entity, the partner should agree to address the issue in their planning process and develop an appropriate accountability mechanism to ensure any necessary action occurs.

Category 3 Entities:
In the development of an activity plan, issues that entities may wish to address through their plan typically have the following characteristics:

- The issue relates to the mandate;
- The issue is important to the public/minister/governing body;
- The organization has to complete the activities over the next several years;
- Strategies for resolution are established; and,
- There are case-specific consequences to non-action.

Legislative Requirements:

Each multi-year plan shall be submitted to the responsible minister who shall approve it, upon being satisfied that the plan is in keeping with:

a) The strategic direction(s) of government, in the area of the government entity's mandate, as communicated to it by the minister (except for Memorial University of Newfoundland and Offices of the House of Assembly);
b) The mandate of the government entity; and
c) The financial resources of the government entity.

Where the plan relates to a department, it shall include a statement that the responsible minister is accountable for the preparation of the plan, and for achieving the specific goals and objectives of the plan.

Where the plan relates to a public body, the governing body is accountable for the preparation of the plan, and for achieving the specific goals and objectives of the plan.

Each plan shall be signed by the responsible minister or by the chairperson of the government entity on behalf of the governing body. Government entity plans shall be submitted to the responsible minister, for approval, by the date set by the minister.

Strategic Directions

Strategic directions are the articulation of a desired physical, social or economic outcome that would normally require action or involvement of more than one government entity. These directions are a way for government to communicate its high-level priorities to the public and are generally communicated through election platform documents, Speeches from the Throne, budget speeches, policy documents, and other official communication. The Act requires government entities to take strategic directions into account in the preparation of their multi-year performance-based plans. This consideration helps ensure that all entities are moving forward on key commitments.

Note:

The Government of Newfoundland and Labrador has identified the following strategic directions for the 2020-2023 planning cycle. These themes should be considered, as appropriate and applicable, to each government entity in the development of the entity's plan.

- A Better Economy
- Healthier People
- Better Living
- A Bright Future
- A More Efficient Public Sector

Each government entity is expected to review the above noted strategic directions to determine which, if any, are applicable to the entity's planning process. Communication with a department's policy and planning staff may be required if an entity needs further clarification.

Public bodies are required to submit draft plans for central review to PEP Division and table final plans in the House of Assembly, by the following dates. Draft plans submitted to PEP Division must be reviewed by the Minister and Director of Communications prior to submission. A plan template has been developed for core departments and agencies to use to draft their document. Other public bodies may choose their own layout and graphic design in a manner consistent with the branding of their organization.

Key Planning Dates:

Year End Date	December 31	March 31	June 30
Submit to PEP Division for Central Review	12 February 2020	8 May 2020	10 July 2020
Table in House of Assembly	31 March 2020	30 June 2020	30 September 2020

4.0 Planning to Plan

An environmental scan should be completed before an entity develops a multi-year performance-based plan. The scan should include engagement with staff, clients, stakeholders and the public, as applicable. Input from recent public engagements may be useful to review as the plan is being developed, to ensure this feedback is considered, if applicable. Before selecting the issues, goals and objectives to be addressed in the multi-year plan, it is important to review the environmental scan, consider strategic directions of government, and examine significant internal and external issues which will require the input of the minister (for departments) or governing body (for public bodies).

Information collected as part of the environmental scan should be grouped into the following information categories (more detail in Annex B):

- Information on external clients/stakeholders;
- Information on internal business processes;
- Information on the entity's financial picture; and,
- Information on organizational resources.

5.0 Outline for Multi-Year Performance-Based Plans

An annotated outline that highlights the key elements and information presented in a typical multi-year plan is provided below (please also see Annex E for more information).

Note:

Category 3 entities shall, at a minimum, consider the strategic directions of the provincial government, and include a message from the minister/chairperson, overview, mandate and objective(s).

5.1 Overview

An entity's overview typically includes:

- Key statistics such as the number of employees (using point in time data from March 31 or December 31, depending on fiscal year end for the entity), existing service standards for major programs, key performance indicators, average number of clients served, etc.;
- Physical location(s) including regional representation, contact information (phone numbers, emails), and a description of any online services including specific web addresses;
- A brief, general description of revenues and expenditures;
- A brief description of responsibility areas; and,
- A brief description of any government-wide or horizontal initiatives that the entity is contributing towards (e.g., continuous improvement, digital by design, etc.).

An entity may also include the names of its governing body members and its budget for the first year of the plan.

5.2 Mandate

A mandate is the official expectations of what an entity is required to do. An entity's mandate can be delivered through documents such as: legislation, regulations, Minutes of Council, Orders in Council, mandate letters, letters from ministers to government entities, or a deputy minister's performance contract.

Each entity is responsible for ensuring that it operates within its mandate. If the entity determines that its mandate is too broad or too narrow, it is critical for the entity to articulate in writing a description of changes to be considered and to communicate the description to the responsible person (i.e., Premier for departments and minister for government entities) for confirmation or dialogue. **An entity may not change its mandate without permission from the respective authority.**

The mandate can be presented in multi-year performance based plans in one of two ways:

- If the mandate is short and succinct, then it should be presented in its entirety; or,
- If the mandate is lengthy, the entity may choose to summarize it in a paragraph and provide a link to a website and/or an appendix to the entire piece of legislation.

The mandate sets the broad parameters for the lines of business.

5.3 Lines of Business

Lines of business identify programs, services and/or products that represent what the entity delivers to its primary clients. Lines of business do not necessarily describe everything an entity does.

In drafting the lines of business, entities are encouraged to give each line of business a title followed by a full description that includes all relevant information. This description informs clients and stakeholders of the programs, services, and/or products that are offered within the entity's mandate and the limits of the programs and services. This description may include locations where services are offered (specifying whether in-person or online), ways of contacting an entity (physical address, email, phone and fax numbers or web address), any fees associated with the program or service and any criteria that must be met in order to avail of a service.

If an entity expands or contracts any line of business, it is important for the entity to determine the impact it will have on achieving its mandate and take action to have the appropriate conversation with the responsible person (i.e., Premier for departments and minister for public bodies). Engagement with employees, clients, stakeholders and the public may be useful in determining impact where appropriate.

Entities are encouraged to engage with their clients regularly as part of the planning cycle for feedback on how an entity is performing, the services offered and ideas on ways to improve. Advice on conducting public and client engagement is available on the PEP Division website at the following address:

gov.nl.ca/pep/engagement-planning-tools/

Note:

The above components of the plan are typically reviewed while in draft, as part of the pre-planning process. This early review allows employees and/or planning committees to gather appropriate information prior to an official planning session.

At a planning session, the departmental executive in the case of departments, or board in the case of public bodies, review, revise (where appropriate) and approve these components. Some groups may develop a draft vision as part of the pre-planning process.

Executive and board members should guide the process used to develop the plan, and should be briefed on all steps taken to prepare the plan for consideration. This direction can consider the tools used and data requested to help develop the plan. Officials are encouraged to brief their executive and board members, as relevant, on: (i) the level of client, stakeholder and/or public engagement performed and related results; (ii) information received from front line staff consultations; (iii) scope and results of environmental scans; and, (iv) information obtained from review of executive level expectations and performance contracts, strategic direction documents and government/entity mandates.

5.7 Identification of Issues

Before an entity can develop goals, objectives and indicators for the multi-year plan (as described further in Section 5.8 of these guidelines), the entity must determine which issues are a priority for the public, minister and/or governing body for the period covered by the plan. These governance issues represent significant internal and/or external changes, which the organization must manage to realize its mandate and vision and to address the strategic directions of the provincial government. These issues have a direct impact on the external clients of the organization. Once identified, the entity can engage in the development of the goals and objectives to achieve during the course of the plan. Typically, a plan would have no more than three issues.

5.8 Goals, Objectives and Indicators

Each goal for a category 1 or 2 entity is a specific statement of the desired results to be achieved within one cycle of planning (i.e., a three-year period). Depending on the scope of their mandates, category 3 entities are not required to identify goals but (per Section 7. (4) of the **Transparency and Accountability Act**) they must identify objectives.

The number of goals identified by an entity is constrained only by the following criteria:

- They are within the organization's mandate;
- They have been identified in consideration of strategic directions of government;
- They are achievable with existing fiscal and human resources; and,
- They are within the ability of the entity to achieve by itself (unless achievement of the goal is coordinated with a partner entity).

To facilitate communication, it is important to phrase the goal in such a way that it identifies when the goal will be achieved. For example, if the goal is to be achieved by the year 2023, the goal statement would read, "By [fiscal year end] 2023, (name of entity) will have ________________."

Annex C contains worksheets to support the development of goals.

When an entity is satisfied that it can independently accomplish the goal it has proposed, indicators must be identified for each goal. Indicators specify the action(s) on which an entity must collect data to assess if the goal was achieved.

An objective is a one-year measurable milestone, which specifies a change or benefit that the entity hopes to achieve in fulfillment of each goal.

Entities must be able to fulfill their planned objectives within current financial and human resources. If an entity cannot fulfill the objective without new resources, then the planning team must modify the entity's plan to ensure that it is achievable within current resources.

The objective statement for the first year of the plan must include indicator(s). For subsequent years, indicator(s) would be noted in the following year's annual report. Entities are asked not to identify indicator(s) for year two and three objectives in their strategic/business/activity plans to allow for flexibility when planning to meet those objectives. Planning flexibility is critical for entities in case the objective for a previous year was unable to be accomplished and is required to continue into subsequent years for completion.

To support the reporting process, it is critical that a plan be in place to ensure that adequate data on progress in achieving planned goals and objectives is collected.

To facilitate communication, it is recommended that objectives be presented in the plan in a format that identify the year in which the objective is meant to be achieved. As a plan typically covers three-years, there will be three objectives for each goal (further assistance provided in Annex D). For example:

By March 31, 2021, (name of entity) will have ______________.
By March 31, 2022, (name of entity) will have ______________.
By March 31, 2023, (name of entity) will have ______________.

Indicators should be listed for goals and first year objectives. When developing indicators, it is important to ensure that they are:

- **Relevant:** measure an important part of an objective or output;
- **Measurable:** based on fact, rather than feelings or impressions;
- **Objective:** if two people measure the same indicator using the same tool, they should get the same result;
- **Available:** based on data that is readily available, or on data that can be collected with reasonable effort and not too difficult or expensive to collect;
- **Achievable:** reasonable and possible to reach;
- **Specific:** measured changes should be attributable to the goal, and they should be expressed in precise terms; and,
- **Time Limit:** achievable within a year.

The following illustrative examples are provided to assist with the preparation of goals, objectives and indicators. Past tense language should be used.

Example 1: Category 1 Entity – Outcome level

Issue: Traffic Congestion in Urban Areas

Goal: By March 31, 2023, the Traffic Reduction Agency will have increased the number of people who cycle to work as their primary mode of transportation.

Goal Indicator:
- Survey conducted to determine how many people cycle to work as their primary mode of transportation.
- Public awareness campaign launched about the benefits of cycling.
- Number of bike lanes built.

Objective 1: By March 31, 2021, the Traffic Reduction Agency will have collected baseline data on the number of individuals cycling to work.

> **Indicator**:
> - Developed and administered a survey on the number of individuals cycling to work.
> - Reported on the number of citizens cycling to work as their primary mode of transportation.

Objective 2: By March 31, 2022, the Traffic Reduction Agency will have developed a marketing strategy to increase public awareness of the benefits of cycling to work and will have increased investments in bike lanes.
- Indicators would be developed and shared during 2021 annual reporting process.

Objective 3: By March 31, 2023, the Traffic Reduction Agency will have increased the number of people who cycle to work as their primary mode of transportation.
- Indicators would be developed and shared during 2022 annual reporting process.

Example 2: Category 2 Entity – Output level

Issue: Increasing Cycling to Reduce Carbon Emissions

Goal: By March 31, 2023, the Department of Health Promotion will have released a plan to increase cycling.

Goal Indicator:
- Developed a framework to increase cycling as the preferred method of transportation.
- Consulted with the general public and stakeholders.
- Released increased cycling action plan.

Objective 1: By March 31, 2021, the Department of Health Promotion will have held consultations with municipalities, the public, and recreation and safety organizations to understand current cycling requirements and concerns.

> **Indicators:**
> - Engagement sessions held with stakeholders.
> - Feedback report completed and submitted to the Minister of Health Promotion.
> - Public release of feedback collected from engagement sessions.

Objective 2: By March 31, 2022, the Department of Health Promotion will have collected baseline data to report on progress increasing cycling.

- Indicators would be developed and shared during 2021 annual reporting process.

Objective 3: By March 31, 2023, the Department of Health Promotion will have publicly released the cycling action plan.

- Indicators would be developed and shared during 2022 annual reporting process.

Example 3: Category 3 Entity – Activity level

Issue: Cycling Safety

Objective 1:

- By March 31, 2021, the Cycling Safety Board will have provided a report to the Minister of Safety with recommendations on how to reduce the number of cycling safety violations.

    Indicator:

    - Measured and tracked cycling safety violations.
    - Finalized a report on the types and frequency of cycling safety violations for the Minister of Safety with recommendations on how to improve cycling safety.

Note: With respect to category 3 entities, if goals have not been identified then the entity may include only one objective to be reported on for the duration of the plan with accompanying indicators, which may or may not change from year to year.

6.0 Tabling Process

All documents required to be tabled in the House of Assembly must be provided in both paper copy and electronic copy. This applies equally to items tabled when the House is in session and when the House is not in session.

Paper Versions:

All documents which are legislatively required to be tabled in the House of Assembly must be supplied to the House in paper copy format.

- Issuing entities must supply 6 paper copies of each tabled document.
- Paper copy documents will be submitted to the Clerk's Office, Main Floor East Block.

Note:

The House of Assembly may, on occasion, require and request additional copies.

Electronic Versions:
All documents which are legislatively required to be tabled in the House of Assembly must be supplied to the House in electronic format.

- Documents must be supplied in PDF. Other formats or URLs are not acceptable.
  - Files must follow the naming convention outlined below:
    - > IssuingBodyFileNameDate.pdf. For example, OCIOStrategicPlan2020-2023.pdf.
  - File name must **NOT** contain spaces or underscores, and initial capitalization is requested, as in the example above.
- Electronic documents will be submitted directly to the Legislative Library through Kimberly Puddester **(kimpuddester@gov.nl.ca)** and Andrea Hyde **(andreahyde@gov.nl.ca)**.

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.

When the House of Assembly is in session:

- The Clerk of the House of Assembly will ensure the reports are available to the members of the House of Assembly.
- The responsible Minister will need to be aware that the report needs to be tabled in the House of Assembly.
- Documents should be made public, after tabling in the House of Assembly by the responsible Minister, by:
  - Posting to the entity's website or the website of the responsible department (if applicable); and/or,
  - Forwarding for posting on the Government Publications page (in the case of departments and select entities).

When the House of Assembly is not in session:

- The assigned personnel in the responsible department should prepare a transmittal letter to be attached to the six 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 Clerk of the House of Assembly will ensure the reports are available to the members of the House of Assembly.
- Once tabled, the document should be made public by:
  - Posting to the entity's website or the website of the responsible department (if applicable); and/or,
  - Forwarding for posting on the Government Publications page (in the case of departments and select entities).

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.

Sample Transmittal Letter

When tabling annual reports when the House of Assembly is not in session, please send a transmittal letter to the Clerk of the House of Assembly. Directors of Policy and Planning at a departmental level generally issue transmittal letters to indicate the Minister's intent to table. Below is the body of a sample transmittal letter:

Sample:
Clerk of the House of 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 2020-2023 Strategic Plan for the **[insert entity's full name].** Attached are six copies of this document for tabling purposes. If you have any questions please feel free to contact me at 729-XXXX.

Respectfully,

Director of Policy and Planning

Annex A: Terminology

Under no circumstances shall the terminology used in these guidelines conflict with the **Transparency and Accountability Act.** The terminology provided below supersedes any previous issuances. Some of the terms are accompanied by examples and/or explanations. In other cases, subsets of the terms are provided and are indicated by the numbering system. These terms support the information contained in this document and all other documents of PEP Division.

Accountability
Accountability is 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.

Accountability Framework
An accountability framework encompasses a broad range of related components of a transparent and accountable structure, which include performance-based planning, monitoring, performance-based reporting, and feedback. It would be supported by the issuance of guidelines and policies, which consider the legislative and strategic directions of government.

Activities
Activities are the actions that are completed to fulfill an obligation outlined in an assigned mandate.

Benchmarks
Benchmarks are the standards against which performance will be measured. Those benchmarks, which are points of reference, can be determined by the entity or the Province. They can be based on: the ideal set by the entity; the best in the field for the programs and services of a particular type. Benchmarks established should support the direction established by the provincial government.

Goal
A goal is a specific statement of the desired results to be achieved over a specified period of time (e.g., in three years for a standard strategic/business/activity plan).

Impact
An impact is an intended or unintended consequence of policies, programs, services or products, which is either positive or negative.

Indicator
An indicator is 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:

1) **Indicator of Well-being:** An indicator of well-being is quantitative data that indicates changes in physical, social or economic states. It is 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. Indicators of well-being should meet the criteria specified in this document.

2) **Indicator of Process:** An indicator of process is qualitative or quantitative data that is used to indicate progress toward a desired objective or goal. 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 5000 students in 2020; the committee met 5 times and has a policy document drafted; or, outcomes have been established for 10 of 20 program areas.

Inputs
Inputs are the resources used to carry out actions.

Issue
An issue is a significant internal and/or external change which the organization must manage to realize its mandate.

Lines of Business
Lines of business are discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients.

Objective
An objective is a measurable statement or incremental milestone, which specifies a change or benefit that the entity hopes to achieve within one year. Success in meeting the objectives can be readily evaluated using qualitative and quantitative indicators.

Operational Plan
An operational plan is not required by the Act and, unlike a strategic/business/activity plan, is not a public document. Issues that may be identified in an operational plan require intervention and attention by the deputy minister for departments, and by the CEO for public bodies. An operational plan is not intended to describe everything an entity does but to focus on the key priorities of the deputy minister/CEO. Operational priorities are addressed to ensure the entity functions efficiently and effectively.

An operational plan may follow the structure of multi-year performance-based planning outlined in these guidelines (e.g., identify goals and objectives with indicators). While it may support issues identified in a strategic/business/activity plan, an operational plan is not a plan for the implementation of the strategic/business/activity plan. An operational plan is focused primarily on issues that relate to the internal administration of the organization (i.e., monitoring and evaluating organizational performance, organizational structure, development, and implementation of organizational policies and procedures).

Outcome
An outcome is a change as a consequence of specific policies, programs and initiatives undertaken by entities. There are three types of outcomes: immediate, intermediate and ultimate. An immediate outcome could be a change in attitudes. For example, an intermediate outcome could be a change in behavior. The ultimate outcome would be a lower or higher incidence of a specific result (e.g. lower dropout rate, higher year-around employment, etc.).

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 Framework
Performance framework is used to define the steps of the process to be completed as a component of the planning process.

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

Performance Report
A performance report is a summary of the organization's activities outputs, outcomes or activities which provide a clear linkage between its plan and the results actually obtained using the specified performance measures (indicators).

Policy
A policy enables or restricts actions as a means of specifying outputs, outcomes or parameters. They provide specific information about the ends the entity desires to achieve, direction for the CEO and staff, and governance/operational level processes.

Program
A program is a set of projects, services or events intended to meet a public need.

Strategic Directions
Strategic directions are the articulation of desired physical, social or economic outcomes and normally require action by more than one government entity. These directions are generally communicated by Government through platform documents, Throne and budget speeches, policy documents, and other communiqués. The **Transparency and Accountability Act** requires departments and public bodies to take into account these strategic directions in the preparation of their performance-based plans. This action will facilitate the integration of planning practices across Government and will ensure all entities are moving forward on key commitments.

Transparency
Transparency is the obligation to openly and proactively share accurate and unbiased information with the public.

Values
Values are the fundamental principles, which can be described as actions that guide behaviour and decision making.

Work Plan
Work planning is not required by the Act and, unlike a strategic/business/activity plan, is for internal entity use only. Work planning is a process through which an organization identifies and assigns actions to accomplish more complex goals and objectives. A work plan may emanate from the strategic/business/activity plan, the operational plan, or be specific to a branch, division or position.

Annex B: Environmental Scan

Government entities are faced with many demands on a daily basis. An environmental scan is a tool to help an entity focus on those pressing issues that should be included in the multi-year performance-based plan. An environmental scan should (in conjunction with consideration of strategic directions of Government, mandate and current resources) inform the selection of governance issues that will be the focus of the plan as expressed through the plan's goals and objectives. Information collected as part of the environmental scan would generally be grouped into the following information categories:

Information on **external clients/stakeholders,** which may include:

- Submissions related to the client/public needs,
- Research surveys (local, provincial, national),
- Findings from client questionnaires, workshops or engagement sessions,
- Program and service standards that could influence client outcomes,
- Policies which guide program delivery,
- Results of satisfaction surveys, and/or
- Other indicators of client/community/stakeholder needs.

Information on **internal business processes**, which may be obtained by examining:

- The entity's existing three-year plan,
- Studies of the effectiveness and efficiency of lines of business,
- Input from staff, including those delivering services,
- Employee relations,
- Continuous improvement project findings,
- Reports and evaluations of the performance of program and service delivery components of the organization,
- Corporate evaluation plans and regulatory improvement plans, and/or
- Studies of the entity's organizational structure.

Information on your entity's **financial picture,** which may be obtained by examining:

- Budget monitoring projections,
- Human resource requirements and projections,
- Demands for new operational or capital expenditures,
- Financial and audited financial statements,
- Surveys of relevant market costs, and/or
- Other revenue sources.

Information on **organizational resources,** which may be obtained by examining:

- Changing technology use and training needs in new technologies/ work methods, including changes to service delivery under the Digital Government program,
- Workforce strengths and stressors as identified by staff,
- Organizational development planning,
- Expectations and needs created by the introduction/revision of programs and services,
- Leadership and cultural changes, and/or
- Recruitment and retention planning.

Annex C: Goal Development Worksheet

1. Issue:

____

____

2. Rationale for issue:

____

____

____

____

3. Potential goal:

____

____

____

____

4. This goal could support the following area in the plan:

A. Client ______

B. Learning and Growth ______

C. Internal Business Processes ______

D. Finances ______

E. Other ______

5. Is this goal achievable

A. in 3 years?	Yes ___	No ___
B. within current fiscal realities?	Yes ___	No ___
C. given the current resource allocations?	Yes ___	No ___
D. using current internal business process?	Yes ___	No ___
E. within the current mandate?	Yes ___	No ___

6. Revised goal (if necessary):

____

____

____

____

7. Indicators we believe would tell us when this goal is met:

a)

b)

c)

d)

Annex D: Objective Development Worksheet

1. Please write one objective for each goal for each year of the plan:

1.1: By March 31, 2021,

1.2: By March 31, 2022,

1.3: By March 31, 2023,

2. The indicators for objective 1.1 are:

a)

b)

a)

b)

Annex E: Plan Outline

Cover Page:

Note the Department/Entity Name and covering period of plan.

Responsible Person's Message:

Includes accountability statement and signature of person responsible for entity (i.e., Minister for department, board chair for public body, etc.).

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Overview

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Annexes (strategic directions, inactive entities etc.)

Annex F: Planning Table and Dates

Multi Year Performance Based Planning	Pre Planning Phase	Strategic Directions are the articulation of a desired physical, social or economic outcome that would normally require action by or involvement of more than one government entity.
		Overview contains the entity's key statistics (such as the number of employees, physical location including regional representation), a brief general description of revenues and expenditures, and a brief description of responsibility areas.
		Mandate is the instruction given by an authorizing body that sets out the general parameters of a task to be undertaken.
		Lines of Business are discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients.
		Values are the fundamental attributes that guide behaviour and decision making.
		Primary Clients are any person, group or organization served by or utilizing the programs, services and/or products offered by the entity.
	Planning Phase	Vision is a short statement describing the ideal state an organization is striving to achieve in the long-term for its clients.
		Goals are specific statements of the desired results to be achieved over a specified period of time (one planning cycle, 3 years). The goals are accompanied by indicators.
		Objectives are one-year measurable milestones which specify a change or benefit that the entity hopes to achieve. They are also accompanied by indicators.
		Indicators are 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.

Newfoundland Labrador

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