

Guidelines for Multi-Year Performance-Based Planning

2017

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1.0 Purpose

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, public bodies, the House of Assembly and offices of the House of Assembly. The purpose of these guidelines is to inform public body planners and departmental accountability coordinators of the components of a multi-year performance-based plan (strategic/business/activity plan) and to provide general information about the planning requirements under the *Act* and Policy Innovation and Accountability Office policies.

An outline of the planning process is contained Section 3. This outline is intended as a reference tool only. The details of each component of a plan are contained in the guidelines in Section 5. To ensure consistency in the use of terms associated with planning, terminology is explained in Section 7.

2.0 Preamble

The *Act* provides the legislative framework for the conduct of fiscal policy, planning and reporting, and accountability for government entities.

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. Each entity shall meet the planning criteria set out in Sections 5, 6, or 7 of the *Act*, depending on the assigned category. With Lieutenant-Governor in Council 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 an overview of the entity, mandate, lines of business, primary clients, values, vision, governance issues, goals and objectives for the period covered by the plan(see outline in Section 5).

Note: 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 shall include a message from the Minister/Chairperson, overview, mandate, primary clients, vision and objective(s).

In addition the plan shall, as appropriate, identify any strategic directions of Government applicable to the entity, which were applicable for the planning timeframe.

Note: With regard to strategic directions, the Offices of the House of Assembly follow the strategic direction of the House of Assembly Service as per Section 48.1(h) of the *House of*

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).

Assembly Accountability, Integrity and Administration Act.

All planning processes shall be based on the following criteria:

- goals and objectives are achievable within the entity's fiscal envelope;
- the 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 annually.

General 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

Planning processes will occur at multiple levels within a department or public body. Each entity shall plan at a governance level in its strategic/business/activity plan, but may also prepare operational, and/or branch or divisional work plans that are not required by the *Act* and are not typically supported by the Policy Innovation and Accountability Office. The *Act* provides legislated requirements relating to planning at the governance level only. While the focus of these guidelines is on multi-year performance-based planning required under the *Act*, entities should be aware of other types of planning exercises that may be integrated with strategic/business/activity planning (i.e., operational and work planning which are discussed briefly below).

3.1 Strategic/Business/Activity Plans

Each entity captured under the *Act* is categorized by the Lieutenant-Governor in Council (using approved criteria). Categorization determines planning expectations for entities-the *Act* requires category 1 entities to develop a strategic plan, category 2 entities to develop a

	Category 1	Category 2	Category 3
Plan Type	Strategic	Business	Activity
Plan Level	Outcome: change as a consequence of specific policies, programs and initiatives undertaken by entities.	Output: what is produced as a direct result of transforming resources through an activity or process (series of activities) undertaken using the inputs (resources).	Activity: Activities are the actions that are completed to fulfill an obligation outlined in an assigned mandate.

business plan and category 3 government entities to develop an activity plan.

A strategic/business/activity plan addresses governance issues which require the intervention and attention of the Minister (for departments) or governing body (for public bodies). A strategic/business/ activity plan is not intended to describe everything an entity does but rather focus on the key priorities of the Minister/governing body that are relevant to the public for the period covered by the plan.

Category 1 and Category 2 Entities

In the development of a strategic or business plan, numerous issues of importance will be identified. The minister/governing body determines which of those issues are properly governance issues, and those issues should be addressed in the plan's goals and objectives. 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 affects client service delivery,
- the timeframe for the issue is at least three years,
- strategies for resolution require the development of new goals/programs or legislative or policy change,
- there are major or long-term consequences to non-action, or
- the issue is highly sensitive.

Governance-level issues provide the context for development of goals and objectives. The presentation of governance issues needs to be focused to ensure that associated goals and objectives are within the entity's mandate, and fiscal and other resources. Goals and objectives should also be achievable by the entity alone. If an 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 Government Entities:

In the development of an activity plan, issues are typically at the governance level when the majority of the following factors apply:

- the issue is important to the minister/governing body,
- the organization has to complete the activities over the next several years,
- the issue relates to the mandate,
- strategies for resolution are established, or
- there are case-specific consequences to non-action.

Legislative Requirements:

Each strategic/business/activity 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.

Each plan shall include a statement that the responsible minister, where the plan relates to a department, 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.

3.2 Operational Plan

An operational plan is not required by the *Act* and, unlike a strategic/business/activity plan, is not a public document. Issues which 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).

3.3 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.

Note: Issues which would typically appear in an operational or work plan may need to be placed in a strategic/business/activity plan if their nature is sensitive or if they are deemed to be a priority for the minister/governing body.

4.0 Planning to Plan

An environmental scan should be completed before an entity develops a multi-year performance-based plan. Sample components of an environmental scan are outlined in Annex A.

Before selecting the issues, and the resultant goals and objectives to be addressed with the 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).

5.0 Outline for Multi-Year Performance-Based Plans

This section provides an outline and description of the components of the planning process. It is designed to provide information which planners can use in the development of their plans. Please note that category 3 entities shall, at a minimum, consider strategic directions of Government, and include or identify a message from the minister/chairperson, overview, mandate, primary clients, vision and objective(s).

5.1 Overview of the Planning Process

<p style="text-align: center;">Multi Year Performance Based Planning</p>	<p style="text-align: center;">Pre Planning Phase</p>	<p>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.</p>
		<p>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.</p>
		<p>Mandate is the instruction given by an authorizing body that sets out the general parameters of a task to be undertaken.</p>
		<p>Lines of Business are discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients.</p>
		<p>Values are the fundamental attributes that guide behaviour and decision making.</p>
		<p>Primary Clients are any person, group or organization served by or utilizing the programs, services and/or products offered by the entity.</p>
	<p style="text-align: center;">Planning Phase</p>	<p>Vision is a short statement describing the ideal state an organization is striving to achieve in the long-term for its clients.</p>
		<p>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.</p>
		<p>Objectives are one-year measurable milestones which specify a change or benefit that the entity hopes to achieve. They are also accompanied by indicators.</p>

5.2 Strategic Directions

Strategic directions of Government are the articulation of desired physical, social, or economic outcomes that normally require action by, 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, Throne and budget speeches, policy documents, and other communiqués. The *Act* requires government entities to take strategic directions into account in the preparation of their performance-based plans. This action will facilitate the integration of planning practices across government and will ensure that all entities are moving forward on key commitments.

The strategic direction(s) relevant to a sector (e.g.: health, education, and natural resources) are developed and communicated to government entities by the responsible minister, supported by the departmental policy and planning staff. These directions are presented in a plan as summary statements of the outcomes desired for the sector. Component areas that might need to be addressed to realize the outcome, and a rationale for each direction are also included in a plan.

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

Note: As specified in legislation, the Offices of the House of Assembly follow the strategic directions of the Offices of the House of Assembly Service.

5.3 Overview

An entity's overview typically includes:

- Key statistics such as the number of employees;
- Physical location(s) including regional representation;
- A brief, general description of revenues and expenditures;
- A brief description of responsibility areas; and
- A brief description of any government level or horizontal initiatives that the entity is contributing towards.

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

5.4 Mandate

A mandate includes the instruction given by an authorizing body which sets out the general

parameters of a task to be undertaken. The mandate can be found in legislation, Minutes of Council, Orders of Council, mandate letters, in letters from ministers to government entities, or in deputy minister's appointment letters.

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 what it thinks the mandate should be and to communicate the description to the responsible person (Premier for departments and minister for government entities) for confirmation or dialogue. An entity may not independently change its mandate without permission of the minister for public bodies and the Premier for government departments.

The mandate can be presented in the plan in one of two ways:

- If the mandate is short and succinct, then it should be presented in its entirety;
- 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.

5.5 Lines of Business

Lines of business identify discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients. External clients are anyone outside of the immediate organization, for example one department of government could be an external client of another department. Lines of business do not necessarily describe everything an entity does.

Each line of business should be given a title. The title should be followed by a full description, including all relevant parameters. Parameters may include a specific geographical area that a client must live in to avail of a program, locations where services are offered, any fees associated with the product, and any criteria that must be met in order to avail of the service. This description informs clients and stakeholders of the programs, services, and/or products which are offered within the entity's mandate, and the limits of the programs and services.

If an entity expands or contracts any line of business, it is essential for the entity to determine the impact it will have on the achievement of its mandate, and take action to have the appropriate dialogue with the responsible person (Premier for departments and minister for public bodies).

5.6 Values

Members of an organization demonstrate their values in daily decision making, through interactions with each other and through interactions with clients and/or stakeholders. Each entity needs to articulate its values and promote alignment between values and organizational behavior and culture.

Values are essential to effective performance-based planning because they underlie the decision-making process, thus critically affecting the ability of any organization to achieve defined goals and objectives. Generally, discussions about values are centered on “core” values. Core values are the fundamental principles that guide behaviour and decision making. These include terms such as; honesty, respect, and trustworthiness. They should be based on information gathered during the environmental scan.

Core values do not, by themselves, provide enough information to direct action. In order to translate values into observable actions, further clarification is necessary. Value statements are developed during the planning process in order to provide further definition or clarity to the expectations related to each value. These statements define how people are expected to behave with each other in the organization and are generally focused on how the organization will value clients and stakeholders. For example a value statement for *responsive* may be:

“Each employee adjusts practices to meet the individual needs of clients and takes all actions to fully support them.”

Value statements ensure that everyone understands how the value is manifested and is then able to contribute to the culture of the organization.

5.7 Primary Clients

Primary clients are defined as any person, group, or organization served by or utilizing the programs, services and/or products offered by the entity. It is critical to understand the clients of the entity in order to determine what clients’ needs are, how clients influence and judge the entity’s performance, and whether the entity is meeting client needs.

5.8 Vision

A vision is the outcome which would be achieved if the entity’s assigned mandate is completed. It is a short statement describing the ideal state an organization is striving to achieve in the long-term for its clients. The vision answers the question, “What will be the outcome for the citizens of Newfoundland and Labrador if the entity achieves its mandate and therefore no longer needs to exist?”

The vision statement provides guidance by articulating what the governing body wishes to attain, and it meets certain criteria. It:

- expresses the outcome which will be achieved if the mandate is completed,
- expresses a clear sense of identity,
- is brief and memorable,
- transcends the status quo, and enables individuals who function at the governance and operational level to design tasks to support its fulfilment.

Note: The above components of the plan are typically developed or re-visited in draft format as part of the pre-planning process. This allows staff 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 will be asked to review, revise (where appropriate) and approve these components. For some groups a draft vision may also be developed as part of the pre-planning process.

5.9 Identification of Issues

Before an entity can develop goals and objectives (described in Section 5.10 and 5.11) for the strategic /business/activity plan, it must determine the issues that are of the utmost priority to the minister/public body for the period covered by the plan (Please refer back to Section 3.1 for further detail). 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 Government. They are the issues that 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 be achieved during the course of the plan.

5.10 Goals

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. When an entity is satisfied that it can independently accomplish the goal it has proposed, indicators have to be identified. Indicators specify the discrete actions on which an entity must collect data to help assess whether the goal has been achieved.

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 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 2020, the goal statement would read, "By [fiscal year end] 2020, (name of entity) will have _____."

Annex B contains worksheets to support the development of goals.

Example: Issue 1 – Outcome level

Goal: By March 31 2020, the World Atmospheric Organization will have decreased greenhouse gas emissions by the percentages identified in the Greenhouse Protocol

Indicators:

- Decreased industrial emissions by 20 per cent
- Increased percentage of homes in developed countries meeting level 1 standard for energy efficiency by 25 per cent
- Decreased percentage of smog-causing pollutants by 15 per cent
- Reduced energy consumption in industrialized nations by 14 per cent

5.11 Objectives

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 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). Indicator(s) for subsequent years may be identified in the following year’s annual report. Entities are not asked to identify indicators for the objectives for the second and third years of the plan to allow for flexibility in achieving the goal should the objective of the previous year not be met, or should the entity be able to accomplish more than it had originally planned. 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. For example:

- By March 31, 2018, (name of entity) will have _____.
- By March 31, 2019, (name of entity) will have _____.
- By March 31, 2020, (name of entity) will have _____.

Further assistance is provided in Annex C.

Example: Objectives

- 1.1 By March 31, 2018, the Department of Workers will have increased the number of individuals gainfully employed by 5 per cent.

Indicators:

- Increased percentage of individuals employed compared with previous year
- Increased the percentage of individuals unemployed in the previous year who are now gainfully employed

- 1.2 By March 31, 2019, the Department of Workers will have increased the number of individuals gainfully employed by 7 per cent.

- 1.3 By March 31, 2020, the Department of Workers will have increased the number of individuals gainfully employed by 10 per cent.

Note (category 3 entity): 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

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.
- The table document should be made public by:
 - posting to the entity's website or the website of the responsible department (if applicable)
 - 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:

- 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).
- 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.
- The table document should be made public by:
 - posting to the entity's website or the website of the responsible department (if applicable)
 - 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.

7.0 Terminology

Under no circumstances shall the terminology used 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 Policy Innovation and Accountability Office.

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.

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, 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 200?; the committee met 5 times and has a policy document drafted; outcomes have been established for 10 of 20 program areas.

Inputs

Inputs are the resources used to carry out actions.

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.

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 or 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.

Strategic Issue

A strategic issue is a significant internal and/or external change which the organization must manage to realize its mandate, vision, and mission.

Strategy

A strategy is a systematic plan of action that an organization intends to take in order to achieve its objectives. Strategies are dynamic and may need to be modified based on new knowledge or changing circumstances.

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.

Vision

A vision is 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 answers the question, "What is the outcome for the citizens of the province if the entity achieves its mandate?"

8.0 Annexes

Annex A: Environmental Scan

Annex B: Goal Development

Annex C: Objective Development

Annex D: Plan Outline

Annex A: Environmental Scan

Government entities are faced with many demands on a daily basis, an environmental scanning process can 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)
- program standards which could influence client outcomes
- policies which influence program delivery
- results of satisfaction surveys
- other indicators of client/community/stakeholder need

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
- employee relations
- reports and evaluations of the performance of program and service delivery components of the organization
- corporate evaluation plans and regulatory improvement plans
- 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
- other revenue sources

Information on **organizational resources** may, which may include an inquiry into:

- changing technology use and training needs in new technologies/work methods
- 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
- recruitment and retention planning

Annex B: 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 C: Objective Development Worksheet

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

1.1

1.2

1.3

2. The indicators for objective 1 are:

- a)
- b)
- a)
- b)

Annex D: Plan Outline

Below is a basic outline for the presentation of plan components.

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.)

1. Introduction
 2. Overview
 3. Mandate
 4. Lines of Business
 5. Values
 6. Primary Clients
 7. Vision
 8. Issues
- Annex: Strategic Direction(s)