

PROGRAM PERFORMANCE REPORTING FOR MFDR

Thomas S. Monson



Tool N° 5

SYNOPSIS

"When performance is measured, performance improves. When performance is measured and reported back, the rate of improvement accelerates". Thomas S. Monson.

Considering the growing emphasis today on Management for Development Results (MfDR), performance measurement and management is undoubtedly here to stay. MfDR requires credible data and procedures for forecasting expected results, and robust *statistics, performance monitoring systems and evaluation protocols* for assessing actual performance and feeding it back into the planning and budgeting cycles. Interested members of the public are becoming accustomed to the regular appearance of performance reports in many public fields. There is a growing commitment by politicians at all levels of government to the idea of regular and meaningful reporting on performance. Not only have most public servants in many African countries (*as with the developed countries of the West*) embraced the notion of performance management; they have developed their knowledge and skills in performance measurement. Real progress has been made in measuring dimensions thought to be un-measurable. Headway has been made in demonstrating the linkage between activities and outcomes.

In places, there has also been an evolution away from narrow bottom lines to multidimensional assessments, from reliance merely on quantitative information toward the integration of qualitative information, and from single perspectives to multiple perspectives on performance. We now live at the turn of the century, where undoubtedly there is growing pressure and clamour for quality and SMART (*Specific, Measurable, Achievable Relevant, Timely*) performance reporting and reports; in virtually all aspects of public sphere and governance, including those historically not known to attract public scrutiny and transparency as public resources get scarce and competing use get fierce. There is a real good prospect that organizations that will embrace and inculcate performance reporting as a culture will thrive at the expense of those without and that is really where the future belongs.

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Introduction

1. Performance Management

The Business Dictionary defines Performance management as the process of creating a work environment or setting in which people are enabled to perform to the best of their abilities. Performance management is a whole work system that begins when a job is defined as needed. It ends when an employee leaves your organization. In other words, it is an [assessment](#) of an [employee](#), [process](#), [equipment](#) or other [factor](#) to [gauge progress](#) toward predetermined [goals](#).

Similarly, the Chartered Institute of Personnel Development (CIPD, 2014) defines performance management as a process which contributes to the effective management of individuals and teams in order to achieve high levels of organizational performance. As such, it establishes shared understanding about what is to be achieved and an approach to leading and developing people which will ensure that it is achieved. Performance management can thus be construed to be a strategy which relates to every activity of the organization set in the context of its human resource policies, culture, style and communications systems. The nature of the strategy depends on the organizational context and can vary from organization to organization'.

Since performance is an important part of any measurement based management system, it is imperative that performance management should be about aligning people's efforts to deliver what an organization needs. That is making sure people are clear about how they

deliver the objectives of their jobs. It should also help people perform to their best by helping them understand what great performance looks like and how far they are from it. Thus, it should be a process which encourages people to go and be successful!. In a sense therefore, the prime objective or the overarching goal of performance management ought to be about employee engagement – *participating by all to deliver on organizational results*.

In a sense therefore performance management, encompasses the broader element of performance measurement and the management of such results to inform decision making.

2. Performance Measurement

Performance measurement is primarily managing outcome, and one of its main purposes is to reduce or eliminate overall variation in the work product or process (ORISE, 2014). The goal is to arrive at sound decisions about actions affecting the product or process and its output.

Performance measurement provides information on expected performance; used to assess results. Thus, performance information gives decision-makers information they need for evidence-based policymaking. Indeed it is expected that performance information can increase public accountability and improve public services. Performance measurement and target-setting are important to the growth process. Knowing how the different areas of an organization are performing is valuable information in its own right, but a good

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measurement system will also let the organization examine the triggers for any changes in performance. This puts the organization in a better position to manage its performance proactively. One of the key challenges with performance management is selecting what to measure. The priority here is to focus on quantifiable factors that are clearly linked to the drivers of success in the organization and its sector. These are known as key performance indicators (KPIs). Thus, for good governance, it is important that performance information used for external reporting requirements, such as in annual reports, is consistent with, and integral to: internal planning; budgets; analysis; and other internal performance reporting.

Generally speaking, most performance measures can be grouped into one of the following six general categories. Nonetheless, certain organizations may develop their own categories as appropriate depending on the organization's mission:-

- **Effectiveness** - a process characteristic indicating the degree to which the process output (work/product) conforms to requirements. The question to ask really is are we doing the right things?,
- **Efficiency** - a process characteristic indicating the degree to which the process produces the required output at minimum resource cost. It is about asking whether the organization is doing things right?,
- **Quality** - the degree to which a product or service meets customer requirements and expectations,
- **Timeliness** - measures whether a unit of work was done correctly and on time. Criteria must be established to define what constitutes timeliness for a given unit of work. The criterion is usually based on customer requirements,

- **Productivity** – this is the value added by the process divided by the value of the labor and capital consumed,
- **Safety** - measures the overall health of the organization and the working environment of its employees.

Anderson and Fagerhaug (2002) have identified eight steps in the development a new performance measurement system, namely:-

- Understand and map business **structures and processes** - this force those setting out to design a performance measurement system to think through and reacquaint themselves with the organization, its competitive position, the environment it exists in and its business processes. After participating in this exercise, most managers agree the effort is a welcome break from day to day operations and an opportunity to revisit some of the organization's strategic issues,
- **Develop business performance priorities** - the performance measurement system should support the stakeholders' requirements from the organization's strategy through to its business processes. This order of priorities must be in place well before the process enters the actual design phases,
- **Understand the current performance measurement system** - every organization has some kind of measurement system in place. For this reason, there are basically two ways to approach the design and implementation of a new performance measurement system. One can either scrap the old system or introduce the new one as a replacement, or one can redevelop the existing system. Both approaches can work, but the former approach is more likely to lead to trouble. People will cling to the old measurement system and either use both systems simultaneously or use the old one and simply go through the motions of the

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new one. One can eliminate this outcome by taking the latter approach.

- **Develop performance indicators** - the most important element of a performance measurement system is the set of performance indicators one will use to measure their organization's performance and business processes. This is the point in the design process where the top-down cascading approach meets the bottom-up design approach and where the broad masses of the organization become involved. The purpose of this step is to develop the performance measurement system with an appropriate number of relevant and precise performance indicators.
- **Decide how to collect the required data** - developing perfect performance indicators that will tell the organization everything it ever wanted to know about what goes on in it is one thing, but being able to collect the data required to calculate these performance indicators is a completely different matter. This issue must initially be addressed during the development of the performance indicators so one avoids selecting those that can never actually be measured. Remember, the proliferation of modern enterprise resource planning systems has turned this into an exercise in figuring out which data can be extracted from the systems' data warehouses.
- **Design reporting and performance data presentation formats** - in this step, one has to decide how the performance data will be presented to the users; how the users should apply the performance data for management, monitoring and improvement; and who will have access to performance data. After this then the organization should have a performance measurement system that has a solid place in its organization's overall measurement based management system.

- **Test and adjust the performance measurement system** - the first pass at the performance measurement system will probably not be completely right--there are bound to be performance indicators that do not work as intended, conflicting indicators, undesirable behavior and problems with data availability. This is to be expected. In this step the organization should extensively test the system and adjust the elements that do not work as planned. As a result, the organization will have a system where the main quirks have been eliminated; however, the system will still not be perfect. A performance measurement system should be construed as a never ending journey toward perfection,
- **Implement the performance measurement system** - this is when the system is officially in place and all can start using it. This step involves issues such as managing user access, training, and demonstrating the system is important and will be used,

It must be remembered that this is not an absolute process that needs to be followed to the letter to work. In some cases, one or more steps may be superfluous; in others, additional steps may be needed. One ought to know their organization better and make the necessary adjustments to the process so as to maximize the probability of the system's success.

Performance Reporting

Performance reporting has been defined as a [detailed statement](#) that [measures](#) the [results](#) of some [activity](#) in [terms](#) of its [success](#) over a specific [time frame](#). For example, an annual performance [report](#) might be [produced](#) for each [employee](#) of a [business](#), or such a report might help [management](#) assess the success of a [project](#) or [product](#) and how well budgetary [constraints](#) were adhered to. Essentially, performance reporting to an integrated system

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of planning and reporting that is oriented toward achieving outcomes has to do with communicating specific operational results, so as to inform performance related decision making. Performance reporting focuses on particular aspect of the organization's performance and particularly what needs to be done to achieve a particular desired outcome. It involves planning and passing judgement on how well the strategies have been executed to achieve the desired outcomes.

Reporting on performance is not an end in itself, but an important part of effective management and accountability. According to the Treasury Board Secretariat (TBS, 2008), planning and reporting are an integral part of an organization's ongoing operations and decision-making. Performance reporting should help promote a "continuous improvement" feedback loop where reports on activities and performance provide important information to allow for the best possible decision-making in the next planning cycle. Thus, it may be argued that performance reporting is critical in every entity as it contributes to better performance and more meaningful accountability by:-

- Nourishing better decision-making, fostering cohesion and a shared sense of purpose and supporting faster; surer organizational learning,
- Providing robust information about performance that helps to maintain and build confidence in organizations and supports organizations and their staff in healthy accountability relationships

According to the Treasury Board Secretariat Manitoba (2008), performance reporting is designed to help:-

- Clarify organizational goals and directions,
- Communicate the priorities of the organization,
- Monitor progress and make continuous improvement,
- Support budgeting and resource allocation decisions, and
- Provide information to legislators, the public, media, and others about the work of the organization.

Well, if this is true of government, the same can be said to be true of any organization.

3. Performance reports

Performance reports compares actual and targeted performance and analyzes significant variances to inform decision making, while performance targets notifies managers and citizens of the specific outputs programs or projects are expected to produce

Performance reports are said to be statement that displays measurements of actual results of some person or entity's activity over some time period. These results are ideally compared with budgeted or standard measurements obtained under some conditional assumptions over the same period. Variations from such budget or standards are known as [variance](#) and may be

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favorable or unfavorable depending upon lower or higher measurements relative to the standards. Corrective action is taken for unfavorable performance. It follows, thus, that there are a number of performance reports that are found in a typical business organization ranging from financial statements, to risk management report, risk audit report, customer/employee satisfaction surveys, to work environment surveys ...etc., as the case may be.

Performance reporting must be a means to an end, never an end in itself. The purpose of information is to promote action. A performance report is therefore the document that pulls together all the relevant information with balance and objectivity. A good report should contain all the information necessary to facilitate decision-making at management level. It should lead management to ask the right questions and initiate a chain of actions that will enhance the ability of the organization to achieve its short and long-term aims and create sustainable shareholder value.

In a sum, performance reports provide a foundation for planning and budgeting by providing succinct information on past results as a guide to priorities and changes required for the future. Without performance reports, planners would have to rely on intuition and opinions, which are likely to be less precise and more subjective than carefully designed and balanced reporting. It must be realized that credible formal reporting provides context and support for other forms of exchanges of information within the organization. The context and structure furnished by credible formal reporting will help an organization's stakeholders to:-

- Locate the ongoing discussion of performance and performance expectations in a meaningful context and provide key reference points,
- Promote accountability as a substantive means for improving performance,
- Provide a two-way street between those who report and those who use reports,
- Provide entry points and signposts to other types and levels of information that organizations make accessible to citizens, and
- Develop the capacity of all participants to play their roles in governance, management, and accountability processes.

4. Types of Performance Reporting & Reports

Generally speaking, there are three types of performance reporting; operational, financial and compliance, (*all of which are important for MfDR considering that MfDR requires balanced all-round organizational information for effective decision making*):-

a) Operational performance

This relates to information on the key operations of the organization and four attribute/elements are used to assess the quality of such a report:-

- *Relevance* – does the report make sense in view of the problem it is said to be addressing?,
- *Effectiveness* – is the organization achieving what it has set out to achieve; is it generating the intended outcomes?
- *Efficiency* – concerns the cost of achieving intended outcomes; does the organization achieve a given level

of outcomes at a lower cost than a competitor out there?

- *Sustainability*– this relates to the capacity of an organization to continue delivering its intended outcomes over an extended period of time? The key constraining factors here relate to include: ongoing availability of human and financial resources,

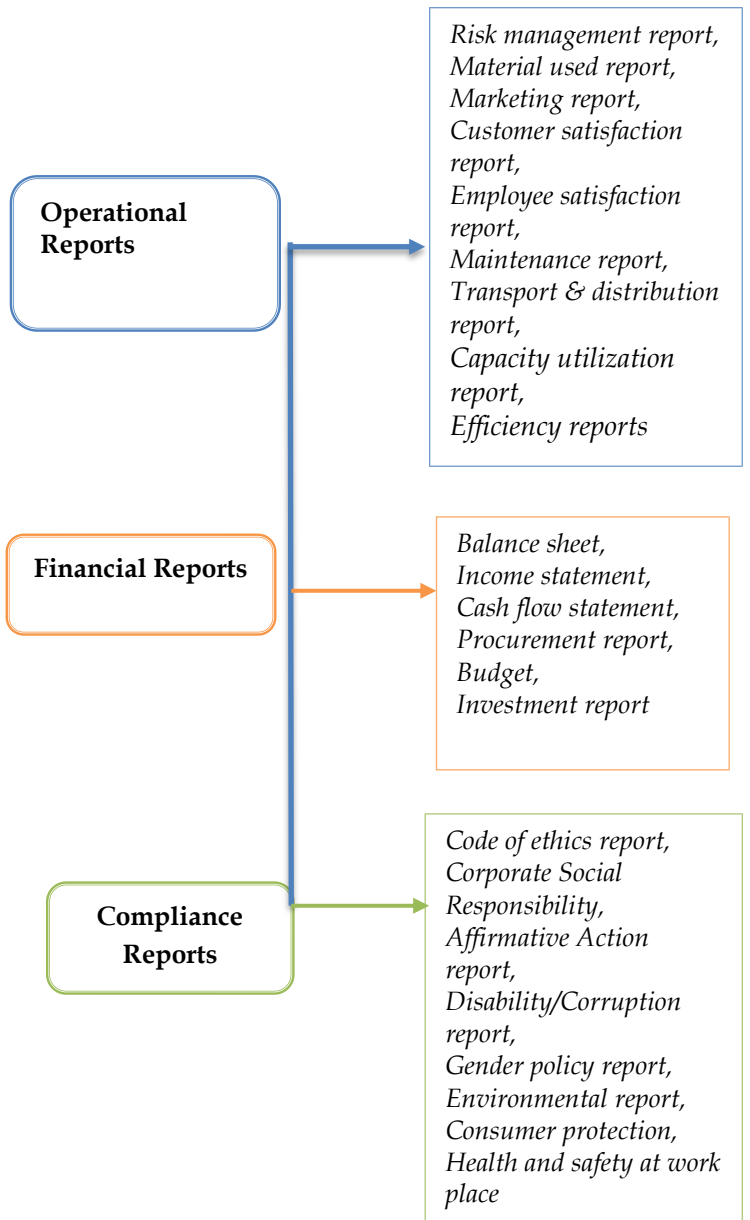
b) Financial performance

This relates to the financial probity of the organization and covers two issues: is the organization spending resources in line with its budget? And are the financial affairs of the organization being managed in accordance with sound financial management principles and controls? This is a key report in any organization, and most key organizational decision are hinged on this report.

c) Compliance performance

This has to do with running the affairs of the organization in ways that are in accord with relevant laws, authorities, policies, regulations, accepted standards of conduct ...etc.

From these three types of reporting; several types of reports may be generated (*based on industry or sector of the economy where an organization operates in*), namely (figure one):-



5. The Process of Developing Performance Reporting

“Your performance depends on your people. Select the best, train them, and back them. When errors occur, give sharper guidance. If errors persist or if the fit feels wrong, help them move on. The country cannot afford amateur hour in the White House”

Donald Rumsfeld

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Basically, performance reporting must be purposeful (*deliberate attempt by organizations to open up communication and encourage discussion on organization's use of its resources*) and this entails the following 8 steps:-

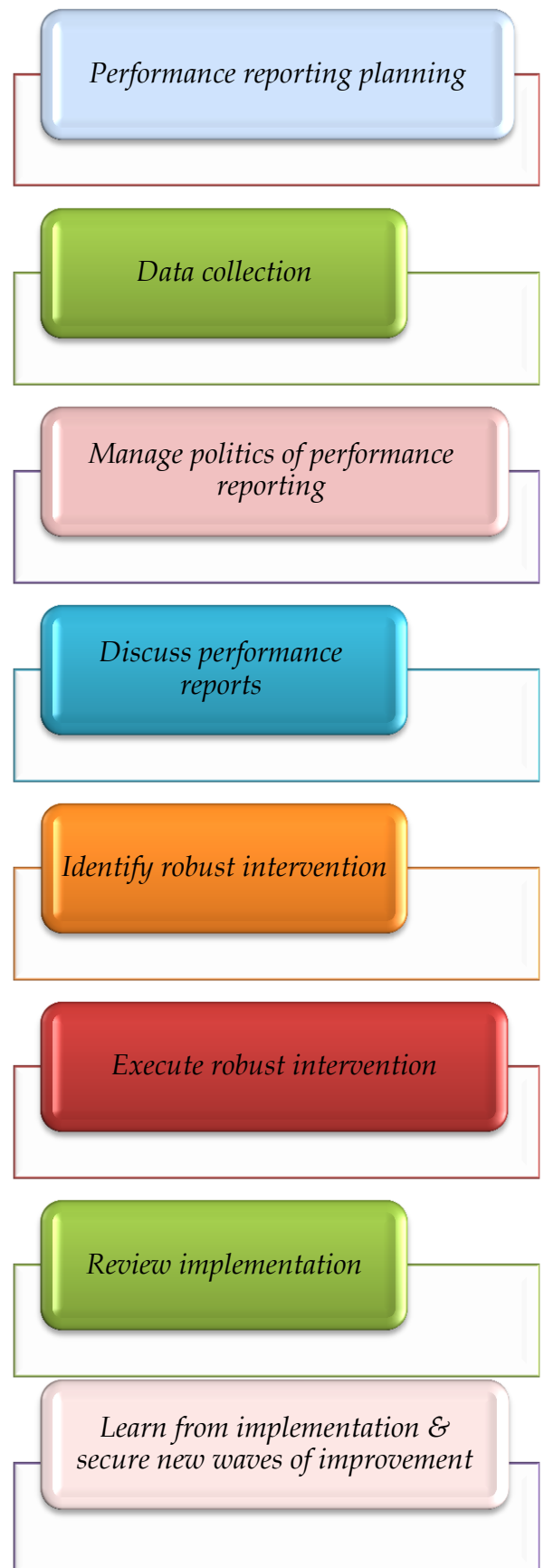
- i) **Performance reporting planning** – reporting must be a deliberate initiative in an organization and must be talked through to secure top management and staff buy-in and involvement. The scope of reporting, key elements of the organization's performance measurement systems, frequency of reporting, types of reports to be generated, reporting procedures/protocols, security/custody of reports, responsibility for reporting, data collection and analysis ...etc. Basically, performance reporting should be guided by the Pareto rule (20/80 - *that is concentrate on key performances with a significant impact in the organization*),
- ii) **Performance data collection** – the organization must ensure that data collection is robust, and generates credible data that supports decision making. Data must be balanced (*contain financial and non-financial*) and current (*timely*). It may be generated from primary or secondary sources (as the case may be). Such sources as customer/employee satisfaction surveys, risk audits, service quality audits, performance audits, resource utilization, capacity, income statement, sales data, market data ...etc, will often find its way in performance reports. Importantly, the data collection, analysis and compilation of reports must be beyond reproach assuring of integrity in the process,
- iii) **Manage politics of performance reporting** – often performance reporting is fraught with abuse and manipulation of reports and/or data building into reports. So the organization must check against potential abuses by closely monitoring the process and providing security for raw data, compilation/analysis & reports,
- iv) **Discuss performance reports** - open and non-confrontational discussion of the various performance reports must then ensue. Discussions should compare targets with actual performances to establish gaps in performance and opportunities for improvement,
- v) **Identify robust interventions to improve performance** – the identification of opportunities for improvement should propel management to explore appropriate intervention to fix gaps in performance. In interrogating various interventions an all-round understanding of the performance gaps and probable causes should be sought rather than a simplistic "*straight jacket solution to the problem*",
- vi) **Execute robust intervention** – resources should then be committed towards execution of effective interventions. Effective results will be realized, when cross-functional teams are tasked to manage the improvement initiative. Time is of essence (*improvements must be timely*), but more importantly cost effective,
- vii) **Review of implementation** – once improvements have been realized, these must be gauged against the standards/yardstick, to see whether

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apparent gaps have been fixed or not. From the very beginning, some benchmarks, which will be used to interrogate implementation must be set out and adhered to ascertain whether gains have been realized,

- viii) **Learn from implementation and secure new waves of improvement** – performance reporting must be continuous in nature, rather than one-off activities. Capturing and applying lessons learnt in the identification of improvement gaps and implementation of appropriate interventions will ensure that mistakes are avoided and continuity secured in the organization in the spirit of continuous improvement.

These 8 steps are projected in the figure two (2)



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When reporting performance, organizations are well advised to adhere to best practice reporting. Robust templates have been developed that can be used with ease. One such framework; the 12 step reporting framework (ORISE, 2014), can be adopted with ease, promises excellent results and comprise the following:-

- Aligning measures with aims and objectives,
- Defining data quality requirements in advance (*which calls for consideration of trade-offs between cost, speed and accuracy ...etc.*),
- Seeking advice from specialists (on aspects of performance measurement and reporting that may be technical,
- Clearly define performance measures and identify sources and collection/analysis processes,
- Assign responsibility for data quality,
- Get managers to monitor performance information,
- Put in effective data collection procedures,
- Establish and implement clear guidelines for validating performance data,
- Present information clearly (*bring key information together and use graphs and charts to help readers understand complex data*),
- Enable readers to make informed comparisons of performance achieved in different years.
- Explain the activity being reported (*help staff and other readers to understand the factors which have influenced the level of performance achieved*),
- Describe the quality of the reported information (describe how the organization has collected and validated its performance information).

6. Performance Reporting Principles

Principles play a key role in performance reporting. To a great extent, these principles determine the extent to which reporting provides the necessary information to support and sustain organizational outcomes, risk and reward regimes. Principles also shape the evolution of reporting: they point the way to what reporting could and should be. They start out as ideals, the ceiling that reporting aspires to reach. Over time and with growing acceptance, they become standards, the floor below which reporting may not sink,

- **Focus on the few critical aspects of performance** - to be understandable public performance reporting needs to focus more selectively, and more meaningfully, on a smaller number of things. Reporting needs to center on core objectives and commitments, things that are important to citizens, and those things that government itself considers most important,
- **Look forward as well as back** - public performance reporting should be forward-looking as well as retrospective. It should inform stakeholders about the goals their government is pursuing and how its activities contribute to those goals. It should track achievements against previously established expectations as well and against target. And it should inform stakeholders how short-term achievements affect longer-term prospects,
- **Explain key risk considerations** - public sector choices always involve risk—a chance or probability that something will affect, positively or negatively, an organization’s ability to achieve its objectives. Just as the reality and consequences of risk pervade governance and management, they need to be acknowledged in public performance

reporting. Reporting should identify the key risks as viewed by management, explain the influence of risk on choices and directions and relate achievements to levels of risk accepted,

- **Explain key capacity considerations** - capacity considerations sometimes significantly influence choices about strategies, goals and resource allocations. Organizational performance reporting should inform its stakeholders about organizational capacity factors that affect, at a strategic level, the ability to sustain or improve results or meet expectations, and appraise them against plans to bring expectations and capacity into alignment for best results,
- **Explain other factors critical to performance** - many factors (other than those discussed above) can affect performance and users' understanding of it. These might relate to or stem from general changes in the economic, social or demographic context for a program. Or they might reflect more specific factors, for example: standards of conduct, ethics and values; public reaction to the objectives of a program or the strategies adopted to realize it; the involvement,
- **Integrate financial and non-financial information** - discussing results without reference to the financial resources used to achieve them (or vice versa) invites unrealistic expectations – *balanced reporting*,
- **Provide comparative information** - trend information shows whether performance is stable, improving or deteriorating, and can help relate current results to long-term goals. Information about the results of comparable organizations helps show the reasonableness of performance expectations and the potential for improvement,

- **Present credible information, fairly interpreted** - useful public performance reporting is as credible as professionalism and due care can reasonably make it. It reflects senior management involvement and judgment, and demonstrates a sufficient and appropriate basis for management's interpretation of performance,
- **Disclose the basis for reporting** - a public report on performance involves many judgments. To help build confidence that judgments have been appropriately exercised, public reports should briefly explain the key judgments that have shaped the report and the bases on which they rest. Judgments that should be explained include: the definition of the reporting unit; the selection of certain aspects of performance as critical; and decisions to change the way performance is measured or presented.

That said, it must be realized that there are obstacles that are known to stand in the way of good performance reporting and three factors contribute to the current weak state of reporting as witnessed in many organizations today:-

- Basic principles of good reporting are not understood or applied,
- Performance reporting takes place in a political environment,
- There are few incentives for good reporting and few sanctions for, poor reporting.

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7. Strategies to improve performance reporting

If stakeholders are to be stimulated to participate and utilize performance reports, then organizations must strive to provide accurate performance information, encapsulated in appropriate reports. This is possible where a culture of performance management and reporting is inculcated in the day-to-day operations of an organization.

Similarly, CCAF – FCVI (2002), asserts that organizations that seek to excel in performance reporting must:-

- Establishing a robust performance culture based on organizational values;
- Maintaining strong links between reporting, planning and management;
- Ensuring strong links between external and internal reporting.

In sum there has to be an appreciation of the place of performance reports in organizational decision making. Some of the strategies that may be employed – to grow organizations and provide superior quality performance reports include:-

- **Full engagement by senior executives** - this involves measuring and/or assessing the performance of critical factors, as agreed between senior executives and managers, making them accountable for the results achieved, and for the quality of information in their reports,

- **Executives promote and recognize good performance** - leading by example sends a powerful signal, as does being clearly accountable for achieving plans and targets,
- **Explicit performance requirements** - performance should be measured against clearly specified targets, monitored and taken into account in individual performance assessment and linked to agency performance bonus schemes,
- **A clear ‘line of sight’ between organizational performance and individual performance requirements** - this provides a clearly understood relationship between what an individual does, their contribution to the delivery of programmes and outputs, and to the achievement of outcomes; and
- **A robust framework for performance evaluation and review** - a regular review of performance through evaluation and review should be an expected, and accepted, element of performance management.

In fact there are four “P”s of reporting that organizations are well advised to embrace to grow their reporting regimes; namely: people, planning, processes and presentation:-

- **People** - training and knowledge,
- **Planning** - integrated design of the performance framework,
- **Processes** - focus on data quality and systems,
- **Presentation** - coherent, concise and balanced reports

Likewise, other scholars and practitioners have argued that to create a better performance

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reporting framework, observing the following is critical:-

- Use of accepted, standard definitions to relate to each element of the framework,
- Outcomes, administered items and departmental outputs represent explicit key results identified in government policies, agency plans and strategies,
- Broad, or shared, outcomes require identification of the contribution of more than one programme or agency,
- Indicators and measures provide a fair and balanced representation of each outcome, output and administered item,

Importantly, if performance reporting has to be meaningful and contribute towards the good of the organization, then all such performance reports must pass the **SMART** test:-

- **Specific** – *clear and concise*
- **Measurable** - *quantifiable*
- **Achievable** – *practical & reasonable*
- **Relevant** – *to users*
- **Timed** – *range or time limit*

(In other words all measures used should be the best available at reasonable cost)

Continuous improvement of the reporting system must be an on-going preoccupation of the organization's leaders. Towards such improvements, organizations are well advised (World Bank, 2014) to:-

- Establish adequate backup arrangements for data and systems,

- Provide mechanisms for quality assurance and continuous improvement in performance information and reporting,
- Adequately guidance and train its people tasked with collecting, storing and using information,
- Create performance indicators that are supported by clear measurement methodologies that present a balanced, coherent picture of performance,
- Put performance in context,
- Make use of evaluation and review results, as well as output and effectiveness measures,
- Use plain language, relevant diagrams and a clear format to illustrate and add emphasis,
- Refrain from reporting activities unless they are vital to explaining how well the organization is performing,
- Report shortcomings in a balanced way and explain what will be done to address them,
- Consult stakeholders about what information they want on performance,
- Consider the medium as well as the message, and Learn from others,

8. Conclusion - Performance Reporting a Critical Tool for Advancement of MfDR

Organizations should strive to improve their performance reporting and as rightly argued by Bill Gates (2013), "pick the measurements that count", to build own performance reporting regimes and avoid the measurement madness (*yarning to report everything measurement*). In a sense therefore, annual performance reports (TBS, 2008) should encapsulate:-

- Present achievements relative to previous period performance,
- Assess performance against targets or other points of reference,
- Present trends in performance,

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- Demonstrate that evaluations are conducted and used appropriately.
- Provide a coherent picture of performance that:-
 - *Links to commitments in the organization's portfolio budget statements,*
 - *Demonstrates consistency between years, and*
 - *Addresses all matters of the Requirements.*

As aptly summed up by CCAF-FCVI (2002) "as issues become more complex, as interest groups become more specialized and assertive, and as advances in technology open up new channels between citizens, legislators and managers, and increase the volume and velocity of information in them, there is more, not less, need for credible formal reporting. Governments, public servants, citizens and their representatives all need it to help them make sense of all the data and to get on the same page. Thus, credible formal reporting should provide context and support for other exchanges of information. Truly MfDR-oriented organizations must not settle for mediocre performance; rather they must explore and exploit every available opportunity to fine-tune their performance management systems (PMS) in their bid to engrain a culture of excellence. As rightly argued by Paul Hawken (2014); "instead of freaking at every constraint to sound performance management system, organizations must embrace hurdles/constraints to performance reporting and convert them to drive innovation in their respective PMS". Organizations must encourage a sharp focus on their key performance results (KPIs), particularly, on how to capture and report key results, thereby effectively communicating with their key stakeholders and by extension generating credible reports with which to improve their decision-making.

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