

GreenTRIP Administrative Procedures and Guidelines

APPENDIX E – GUIDELINE FOR REPORTING THE BENEFITS OF PROJECTS

GreenTRIP PROGRAM OBJECTIVE

The Green Transit Incentives Program (GreenTRIP) is a one-time funding program that supports new and expanded public transit throughout Alberta. GreenTRIP is part of Alberta's Climate Change Plan and the Provincial Energy Strategy. The program funds projects that will provide Albertans with a wider range of sustainable public transit alternatives for local, regional, and inter-municipal travel. The benefit of the projects will be to reduce traffic congestion, reduce the number of vehicles on Alberta roads and reduce greenhouse gas emissions.

BENEFITS REPORTING

Benefits (outcome) reporting is the practice of measuring, disclosing, and being accountable to stakeholders for the performance of the project for advancing the funding program's purpose. The benefit report discloses outcomes and results that occurred within the reporting period in the context of the commitments made in the project submission.

GreenTRIP funds capital projects and the output of the program is expanded public transit infrastructure capacity. The outcomes (the benefits of the existence and use of the infrastructure) occur after the infrastructure is built or bought and put into service. The benefits of the investment start to be realized once the project is in service and the benefits can be measured and reported. The benefits report is part of demonstrating accountability for outcomes. A general report on public transit system operation is not sufficient.

A benefits report is a single, consolidated disclosure that provides a reasonable and balanced presentation of results (outcomes) over a fixed time period. Readers should be able to directly access all of the report information from a single location. Other publications should not be referenced as the information source for a measure unless the means for a reader to directly access the information is provided (e.g., a link to a specific web page or the page number of the corresponding publication). There is no minimum length for a report as long as the organization has properly applied the guidelines. Benefit reports can be used for benchmarking and assessing project results with respect to standards and voluntary initiatives.

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REPORTING GUIDELINE

This guide identifies the characteristics of the report content and the quality of information needed to present how projects are achieving the objectives and delivering the benefits identified in the submission. This guide describes actions that can be taken, or options that the reporting organization can consider when making decisions on what to report on, and generally helps to determine the report content. One of the challenges is to assess the modal shift – a change in mode of transportation from private vehicle to public transit whether bus or light rail transit (LRT).

Benefits reporting may coincide with or be integrated with other organizational reporting, such as other environmental performance reports, provided the benefits of the GreenTRIP funded project are evident and specifically addressed.

PROJECT SCOPE/BOUNDARY

The project boundary is the scope of the project described in the submission for GreenTRIP funding. The report may include consideration of other aspects over which the organization exercises control or influence, such as transit oriented development, parking policies, etc.

REPORTING FREQUENCY AND DURATION

Organizations are expected to submit a benefit report every year for 10 years after the start of operations of the project. The reports should be delivered the same time each year.

MEASURES

A comprehensive and balanced set of benefit measures should compare actual performance with expected results. A method of developing benefit measures and targets is described in this section.

- a. Benefit Measures and Targets
 - i. Benefit measures indicate progress toward achieving project objectives;
 1. Developing measures which indicate progress towards achieving program objectives is essential.
 2. It is important to consider benefit measurement as a key component of planning the program and not as an afterthought. The capabilities of existing management information systems should be taken into account along with cost-effectiveness.
 3. Determine key measures that indicate progress towards achieving program objectives. If directly quantifiable measures of results are not

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available or are impractical to collect, other indicators of achievement of the program's objectives may still provide useful information.

- ii. Benefit measures should be developed that address both external and internal monitoring and reporting requirements
 1. In developing measures for reporting, focus on the few critical aspects of the benefits. Reporting extensive detailed information is not useful. The intent is not to overwhelm the users with excessive information, but to provide sufficient information regarding critical aspects so users understand what benefits have been achieved during the period.
 2. Outcome / Benefit measures
Project outcome or benefit measures should include:
 - a. reduced congestion;
 - b. cars off roads (modal shift from cars to transit) ; and
 - c. reduced net greenhouse gas emissions.
 - Benefit measures will typically include a combination of different measurement types including quantitative and qualitative (i.e. objective vs. subjective interpretations)

Meaningful measures will exhibit the following attributes¹:

CICA Public Sector Accounting Board (PSAB) – Characteristics of Public Performance Reporting Information

Reliability and validity

Reliable performance information is based on data that can be replicated by independent observers to produce similar results and be independently verified. Information is verifiable if knowledgeable and independent observers would concur that it is in agreement with the underlying data with a reasonable degree of precision.

Performance measures are valid when they are in agreement with the sources used to prepare them and faithfully represent what they claim to represent.

Relevance

Performance information is relevant when it is linked to what was stated in the plan, enables users to assess performance and contributes to decision making. Relevant

¹ CICA Statement of Recommended Practices – Public Performance Report

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performance information helps users to appreciate those aspects of performance that are seen as key.

For performance information to be relevant, it must be timely. The usefulness of performance information declines as time elapses and, therefore, performance information should be provided in time to be of value in assessing performance and making decisions.

Fairness

Performance information is fair when it is free from bias that may lead users to make assessments or decisions that are influenced by the way performance is measured or information is presented. In other words, fair information avoids leading users to false conclusions. Bias may occur when the information presented is chosen with particular interests in mind or because of particular economic or political objectives. Likewise, performance information is not fairly presented when the information emphasizes successes in an unbalanced way and minimizes discussion of matters that did not unfold as planned. In order for reporting to be fair, it must be complete, i.e., key information must not be omitted.

Comparability and consistency

Comparability is a characteristic of the relationship between at least two pieces of information. It enables users to identify similarities in and differences between the information provided. Comparative information provides a clear frame of reference for users to assess performance in a broader context, thereby enhancing its usefulness. It helps them to judge the appropriateness of performance objectives and the significance of achievements, and to use reported information effectively.

Information about past performance shows users whether performance is improving, stable or deteriorating, and may help project into the future. Comparability is also important when discussing or contrasting the performance information of two different entities.

For comparisons to be valid the information must be prepared on a consistent basis or differences in circumstances between the comparisons being made must be clearly articulated. Consistency in the use of reporting policies and practices from period to period is important since this allows users to have a basis for comparing performance over time and helps prevent misconceptions that might result from the application of different reporting policies, computations or presentations of information in different periods. For example, consistent definitions of terms and

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calculations for performance measures enhance comparability.

Understandability

For performance information to be useful, it must be capable of being understood by users. Explanatory narratives should be precise and clearly stated in plain, non-technical language that focuses on critical facts and matters to enable users to obtain reasonable insights or draw reasonable conclusions. Care should be taken to avoid oversimplifying or omitting relevant details, since this may result in misleading forms of presentation.

- iii. There is an appropriate balance between measuring results and the effort and resources expended to obtain the information
 - When designing benefit measures, a number of trade-offs should be considered.
 - Cost - Measurement costs time and money. Poorly designed systems can adversely affect the project that they are measuring.
 - Stability versus improvement - Information is most effective where trends can be established over time; however, information may need to be altered over the course of the program to improve measurement, which inhibits trend analysis.
- iv. Targets effectively challenge organizations to achieve intended results
 - Targets should define results that if achieved, meet the expectations of stakeholders and also lead to continuous improvement. The challenge is to set the bar high enough to drive an ambitious level of performance without having adverse or unintended consequences.
 - Targets should answer questions about the quantity or quality of change expected.
 - Targets should be quantitative and reference the time frame for achieving the expected results.
 - The following items summarize key considerations for setting benefit targets:
 - What is the benefit baseline?
 - What trends occurred before the project started?

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- What are expert judgments?
- What do research findings reveal?
- What is being accomplished elsewhere with similar projects? (This process is known as benchmarking.)
- There is no single best approach to use when setting targets. Much depends on the information available or readily gathered. Alternative approaches include:
 - Projecting a future trend, then calculating the value added by project activities. Probably the most rigorous and credible approach, this involves estimating the future trend without the project's activities, and then adding whatever gains can be expected as a result of the project's efforts.
 - Establish a final performance target for the end of the planning period, then plan progress from the baseline level. Final targets may be based on benchmarking techniques or on judgments of experts, program staff, customers or partners about expectations of what can be reasonably achieved within the planning period.
 - Set annual performance targets. This approach is similar to the preceding, except it is based on judgments about what can be achieved each year, instead of starting with a final performance level and working backwards.

v. Benefit Measurement Methods

1. Information required to report on performance is clearly defined and documented
 - a. Once benefit measures are defined, you will need to determine where the data will come from and what systems are needed to gather and analyze the data. A benefit measurement methodology is a plan that guides the collection of necessary data for ongoing benefit measurement, helps to ensure that information on outcomes is available when it is required, and is collected using consistent methods.
 - b. It may be useful to compile a document containing information for each benefit measure. This documentation should contain:
 - i. Name of the measure;
 - ii. Why it is important to measure that information and describe what it tells you about achieving results;

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- iii. What data and information are required to report on the benefit;
 - iv. Where data can be obtained (what systems, departments or individuals have this data);
 - v. What (if anything) needs to be done to the data to prepare it for analysis;
 - vi. The exact calculations to be performed on the data;
 - vii. The frequency that data are required; and
 - viii. Who is responsible for collecting the measurement information.
- c. Consideration should be given to whether there is a need for baseline information to be collected for any indicators at the outset.
 - d. The capabilities of existing management information systems should be taken into account, as should the opportunity for cost-effective enhancements.
- vi. Benefits are measured at regularly defined frequencies
 - 1. A schedule for measuring results should be developed and agreed upon by those requiring the information and those responsible for producing it.
 - vii. Information collected can be validated
 - 1. Benefit measure documentation should be robust enough to allow a third party to recalculate the measure and obtain the same results.
 - 2. Where results measures are subjective in nature, those judgments should be documented and supporting information retained.

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MEDIUM OF REPORTING

Electronic (Word or PDF file) or paper reports are acceptable. Organizations may choose to use a combination of electronic and paper-based reports or use only one medium. For example, an organization may choose to provide a detailed report on their website and provide an executive summary including their results information in paper form. The choice will likely depend on the organization's decisions on its reporting period, its plans for updating content, the likely users of the report, and other practical factors such as its distribution strategy. At least one medium (web or paper) should provide users with access to the complete set of information for the reporting period.

SUBMITTING REPORTS

Please submit reports to:

Attention: GreenTRIP

Alberta Transportation
2nd Floor Twin Atria Building
4999 98 Avenue
Edmonton, Alberta T6B 2X3

Municipal applicants may submit electronic benefit reports to Alberta Transportation's Municipal Grant Management Application (MGMA). For applicants not having access to MGMA, an alternative electronic reporting format, consistent with the above process, will be established.

REFERENCES FOR RESOURCES

- a. Public Transit Projects GHG Quantification Guide,
<http://www.transportation.alberta.ca/Content/docType539/Production/GreenTRIP-AppE-GHG.pdf>
- b. "Urban Transportation Indicators – Fourth Survey", May 2010, Transportation Association of Canada, ISBN 978-1-55187-296-X
- c. "Synthesis of Congestion Pricing-Related Environmental Impact Analyses, Final Report", October, 2010, prepared for United States Department of Transportation, Federal Highways Administration by Battelle Memorial Institute. Report No. FHWA-HOP-11-008. 96 pgs.
- d. Alberta Environment, Greenhouse Gas Reporting Program,
<http://esrd.alberta.ca/focus/alberta-and-climate-change/regulating-greenhouse-gas-emissions/greenhouse-gas-reporting-program.aspx>
- e. Environment Canada, Greenhouse Gas Emissions Quantification Guidance
<http://www.ec.gc.ca/ges-ghg/default.asp?lang=En&n=DDE56C0F-1>

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contains information on Quality Assurance/Quality Control and Data Management at <http://www.ec.gc.ca/ges-ghg/default.asp?lang=En&n=C64B1AFB-1>

- f. Transport Canada - The Urban Transportation Emissions Calculator (UTEC) is a user-friendly tool for estimating annual emissions from personal, commercial, and public transit vehicles.
<http://wwwapps.tc.gc.ca/Prog/2/UTEC-CETU/>