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This study provides a snapshot of current trends and leading practices in business planning and performance measurement in other jurisdictions. It essentially benchmarks what other jurisdictions are doing in this field and the implementation process that they are following.

There is much that is available to learn from the business planning and performance measurement process in other jurisdictions. As such, this study is a companion document to our July 2000 report on *Business Planning and Performance Measurement: An Assessment of Timeliness of Implementation and Effectiveness of the Process in Departments*.



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Report Overview

INTRODUCTION

This study presents the findings of a survey on the business planning and performance measurement process in selected North American jurisdictions. The review is a follow-up to the Provincial Auditor's July 2000 report entitled, *Business Planning and Performance Measurement: An Assessment of Timeliness of Implementation and Effectiveness of the Process in Departments*. Several recommended changes were made in the July 2000 report in respect of the business planning and performance measurement process of Manitoba government departments. To situate our July 2000 findings and recommendations on Manitoba within a broad context of trends and leading practices elsewhere, we undertook the present study.

PURPOSE, SCOPE AND APPROACH

PURPOSE

The objective of this review is to document the trends and leading practices in selected North American jurisdictions, primarily to determine how they address the challenges we identified in the July 2000 report on the business planning and performance measurement process in Manitoba Government Departments.

SCOPE

In order to make the examination of trends and leading practices in other jurisdictions useful to our context, we focussed on a specific set of subject areas that relate to the areas that need strengthening in the Manitoba business planning and performance measurement process and the recommendations identified in the July 2000 report referred to earlier. Namely, we wanted to find out how other jurisdictions address the following key aspects of the process:

- *Input From Elected Officials* - providing opportunities for elected representatives to be involved in the business planning and performance measurement process.
- *Co-ordination of Plans and Indicators* - Inter-ministry/departmental co-ordination of the content of business plans and the selection and collection of performance data.
- *Client/Stakeholder Participation* - input from clients/stakeholders in shaping the business plan or performance indicators selected.
- *Use of Performance Information* - the utilization of performance data to its full potential.
- *Public Access* - public reporting on the content of business plans and performance outcomes.

As well, we examined institutional arrangements along four dimensions:

- Legislation
- Central Co-ordinating Body
- Performance Pay
- Planning and Budgeting

Here again, these four were selected as the focus because they relate to certain recommendations or questions raised in the July 2000 report.

APPROACH

A survey questionnaire was developed to gather information that relates to the scope of this study. The survey was sent to a representative from the central co-ordinating body of business planning and performance measurement in the Government of Canada, each provincial government and six U.S. states: Virginia, Texas, Washington, Minnesota, Florida and North Carolina. The selected U.S. states were chosen because they are among the known leaders in this field. Survey respondents are identified in Appendix 1 along with information on who to contact in each jurisdiction for further information.

ORGANIZATION OF THE REPORT

Survey findings are presented under one of three parts:

- Part One: The Institutional Framework
- Part Two: Procedural Approaches
- Part Three: Challenges and Strengths.

KEY SURVEY FINDINGS

The Institutional Framework

Legislation

- Over half of the jurisdictions conduct business/strategic planning and performance measurement within a legislative framework that governs these undertakings.

Co-ordinating Body

- There is an almost even split between those who rely on treasury board staff/ equivalent body and those who involve more than one functional area of government to provide central co-ordination of business planning and performance measurement.

Performance Pay

- There is an even split between those jurisdictions where a system is in place or is being developed and those jurisdictions where salaries are not affected by performance outcomes.

Planning and Budgeting

- In well over half the jurisdictions, business planning and budgeting are linked or are being linked.

Procedural Approaches

Input From Elected Officials

- In virtually all jurisdictions, Cabinet provides the overall, government-wide vision or strategic direction that sets the framework for ministries/departments to follow in developing their business plans and performance indicators.

- In close to half the jurisdictions, Cabinet approves individual ministry/departmental business plans or the strategic direction.
- In over half the jurisdictions, Cabinet approves ministry/departmental performance indicators or key indicators.

Client/Stakeholder Participation

- In over half the jurisdictions, the business planning process is designed in such a way as to provide clients/stakeholders with opportunities to influence the content of business plans before they are finalized.
- By contrast, fewer jurisdictions involve clients/stakeholders in performance measurement prior to finalization of their plans and none reported that the general public has any input in this area.

Public Access

- The content of business plans is made public in one form or another by over half the jurisdictions.
- Virtually all jurisdictions report to the public on their performance.

Co-ordination of Plans and Performance Indicators

- In slightly over half the jurisdictions, co-ordination of the content of business plans takes place across ministries/departments or a process is under development.
- Only three jurisdictions co-ordinate the selection and collection of performance data across ministries/departments.

Use of Performance Information

- Currently, jurisdictions reported that the performance information that is prepared is generally “somewhat” used.

Perceived Challenges and Successes

The two most frequently cited challenges facing jurisdictions relate to:

- one aspect or another of resourcing to undertake business planning and performance measurement; and
- making meaningful use of performance information.

The most frequently cited successes that respondents identified in relation to their business planning and performance measurement process are:

- enhanced public accountability;
- common guidelines that apply to all ministries/departments; and
- integration of the process - i.e., planning, measuring performance and budgeting.

CONCLUSIONS

From the information we have gathered, the trend and leading practice is to:

- involve Cabinet ministers in the process;
- solicit input from clients/stakeholders in the business planning process, and to a lesser degree, in the selection of performance measures;
- co-ordinate between ministries/departments the content of business plans and the selection/collection of performance data;
- utilize the performance data generated to some extent in future decision-making;
- make available to the public the content of business plans; and
- report on results/outcomes.

Business planning and performance measurement seems to be here to stay. Increasingly, governments in other jurisdictions want the process to be part of their institutional culture. These trends are evidenced by the fact that:

- in over half the jurisdictions, legislation has been adopted regarding this process;
- well over half the jurisdictions have or are in the process of developing a process that integrates business planning, performance measurement and budgeting; and
- several jurisdictions have, or are developing, a performance pay scheme that links some portion of salaries to the achievement of expected outcomes.

The challenges cited in other jurisdictions are not unlike the ones that face Manitoba's business planning and performance measurement process. The adequacy of resources available and the use of performance information in decision-making seem to be the top two areas that need attention.

Finally, it is noteworthy that two of the main successes that respondents identified about their jurisdiction's process represent key ingredients of an effectively implemented business planning and performance measurement process:

- linkage between business planning, performance measurement and budgeting; and
- public reporting on plans and outcomes.

Introduction

In July 2000, the Provincial Auditor of Manitoba released a report entitled, *Business Planning and Performance Measurement: An Assessment of Timeliness of Implementation and Effectiveness of the Process in Departments*. That report reviewed Manitoba Measures (the Government of Manitoba's business planning and performance measurement process) against a set of objective standards of effectiveness. A survey of all deputy ministers, assistant deputy ministers responsible for business planning and performance measurement and departmental co-ordinators of business planning and performance measurement responded to a survey of questions organized around a set of effectiveness criteria. The report identified several areas in the business planning and performance measurement process that need strengthening and contained a number of recommendations.

This study is intended to be a companion to the July 2000 Business Planning and Performance Measurement Provincial Auditor's report. Having compared the Manitoba Measures process against objective standards of an effective process, this report provides information on trends and leading practices in other North American jurisdictions.

Purpose, Scope and Approach

PURPOSE

The purpose of this study is to document trends and leading practices in the business planning and performance measurement process within the Government of Canada, provincial governments and selected U.S. states. The aim is to identify options and ideas for refining the business planning and performance measurement process within the Government of Manitoba.

SCOPE

In order to make the examination of trends and leading practices in other jurisdictions useful to our context, we focussed on a specific set of subject areas that relate to the areas that need strengthening in the Manitoba business planning and performance measurement process and the recommendations identified in the July 2000 report referred to earlier. Namely, we wanted to find out how other jurisdictions address the following key aspects of the process:

- *Input From Elected Officials* - providing opportunities for elected representatives to be involved in the business planning and performance measurement process.
- *Co-ordination of Plans and Indicators* - Inter-ministry/departmental co-ordination of the content of business plans and the selection and collection of performance data.
- *Client/Stakeholder Participation* - input from clients/stakeholders in shaping the business plan or performance indicators selected.
- *Use of Performance Information* - the utilization of performance data to its full potential.
- *Public Access* - public reporting on the content of business plans and performance outcomes.

It should be noted at the outset that throughout this report, the term "business planning" is used interchangeably with "strategic planning".

As well, we examined institutional arrangements along four dimensions:

- Legislation
- Central Co-ordination
- Performance Pay
- Planning and Budgeting

Here again, these four were selected as the focus because they relate to certain recommendations or questions raised in the July 2000 report.

APPROACH

A survey questionnaire was developed to gather information on the key areas identified above. The survey, which was conducted between August and September 2000, was sent to a representative from the central co-ordinating body of business planning and performance measurement in the Government of Canada, each provincial government and six U.S. states: Virginia, Texas, Washington, Minnesota, Florida and North Carolina. The selected U.S. states were chosen because they are among the known leaders in this field.

It is important to clarify that the survey was not intended to be an audit or evaluation of the process in other jurisdictions. This report does not draw conclusions on which jurisdictions are the “best” in this field. Rather, the report is structured around specific topics and uses the survey data to illustrate who is doing what in relation to each topic.

Organization of the Report

Survey findings are presented under one of three parts:

- Part One: The Institutional Framework,
- Part Two: Procedural Approaches,
- Part Three: Perceived Challenges and Successes.

Throughout the report, where a jurisdiction is not represented in any table, it either means that the jurisdiction did not complete the survey or did not respond to that particular question. As well, jurisdictions are identified in all the tables in a two letter short form. See Appendix 1 for the code and a listing of a contact person from each of the responding jurisdictions.

Part One: The Institutional Framework

This part of the report provides information on four organizational dimensions pertaining to business planning and performance measurement:

1. *Legislation* - Which jurisdictions have adopted legislation that governs the business planning and performance measurement process?
2. *Central Co-ordination* - Who provides central co-ordination of business planning and performance measurement in each jurisdiction?
3. *Performance Pay* - Which jurisdictions link the achievement of results to employee salaries?

4. *Planning and Budgeting* - Which jurisdictions have integrated or linked their business planning and performance measurement process with the annual budgeting process?

Collectively, the four dimensions selected provide context regarding the organizational framework within which the business planning and performance measurement process is taking place in each of the jurisdiction. These organizational dimensions were chosen because they relate to recommendations or questions raised in The Provincial Auditor's July 2000 report entitled, *Business Planning and Performance Measurement: An Assessment of Timeliness of Implementation and Effectiveness of the Process in Departments*.

Legislation

- As can be seen from Table 1, over half of the jurisdictions conduct business/strategic planning and performance measurement within a legislative framework that governs these undertakings.

TABLE 1 ♦

Is There Legislation That Governs The Business Planning and/or The Performance Measurement Process In Your Jurisdiction? ♦♦	
YES	NO
BC AB QB NS PEI VA	CA SK MB ON NB

- ♦ In all tables where a jurisdiction included in the survey sample is not represented, it either means that the jurisdiction did not respond to the survey or to a particular question.
- ♦♦ The code for the short form identification of jurisdictions in all tables is presented in Appendix 1.

- With respect to the type of legislation that is in place, generally speaking it relates to the requirement to prepare business/strategic plans and to report on performance. The legislation also identifies the content of such plans/reports. In all cases, the legislation provides for making these plans/reports public and tabling them in the legislatures. (Table 2).

TABLE 2

What the Legislation Deals With	
<i>The legislation includes provisions regarding:</i>	<i>Jurisdiction</i>
Government Business/Strategic/ Consolidated Fiscal Plan	BC, AB, NS
Ministry/Department Business/Strategic/ Performance Plan	BC, AB, QB
Government Annual Report (which must include comparison of outcomes to expected results)	BC, AB, NS
Ministry/Department Annual Reports (which must include comparison of outcomes to expected results)	BC, AB, QB, PEI
Other: Performance Management Advisory Committee	VA (see details below)
Service Statements	QB (see details below)

- Virginia's legislation requires the Governor to appoint a Performance Management Advisory Committee to provide input regarding the direction and results of the State's performance management efforts. The Advisory Committee shall prepare an annual report on its work and recommendations. This report is tabled in the General Assembly.
- One of the legislated duties of Virginia's Department of Planning and Budgeting includes the development, co-ordination and implementation of a performance management system involving strategic planning, performance measurement, evaluation and performance budgeting within the State government. As well, the Department is mandated to ensure that information generated from these processes is useful for managing and improving efficiency and effectiveness of the State government operations and is available to citizens and public officials.
- In Quebec, the legislation on service statements requires a department that provide services directly to the public to publish a service statement setting out its objectives with regard to level and quality of services provided and time frames within which services are to be provided. The legislation provides direction regarding acceptable standards of conduct that departments should follow in delivering services, e.g.:
 - remain receptive to public expectations;
 - simplify service delivery rules and procedures to the greatest extent possible.
- For more details on the legislative framework in each of the jurisdictions, refer to Appendix 2.

Central Co-ordinating Body

- Table 3 shows that essentially, one of three approaches is used among the jurisdictions with respect to who provides central co-ordination of business planning and performance measurement. There is an almost even split between those who rely on treasury board staff/equivalent body and those who involve more than one functional area of government to provide central co-ordination of business planning and performance measurement.

TABLE 3

Who Provides Central Co-ordination of Business Planning and Performance Measurement for Ministries/Departments?			
<i>Jurisdiction</i>	<i>Co-ordination Through a Single Body: Treasury Board Secretariat or Equivalent</i>	<i>Co-ordination Through a Single Body Other Than Treasury Board Secretariat or Equivalent</i>	<i>Co-ordination Involves More Than One Body</i>
CA			Privy Council Office and Treasury Board Secretariat
BC	Treasury Board staff on behalf of Treasury Board and Deputy Ministers' Council		
AB			Executive Council Office and Treasury
SK			Staff in Finance with close involvement from Executive Council staff, Treasury Board staff and a Steering Committee of 5 Deputy Ministers chaired by Deputy Minister of Finance and Deputy Minister to the Premier
MB	Treasury Board Secretariat		
ON	Management Board Secretariat		
QB			Treasury Board Secretariat and Secretariat of the Cabinet Committee on Priorities
NB		Executive Council Office	
NS	Priorities and Planning Secretariat		
PEI		Strategic Planning Committee of Cabinet on Economic Development OR Strategic Planning Committee of Cabinet on Community and Social Policy	
VA	Secretariat of Finance		

- In terms of the functions that central co-ordinating staff perform, there appears to be a typical set of activities in which virtually all of them are engaged (Table 4).

TABLE 4

Which Functions Do Central Co-ordinating Staff Perform?											
Activities	CA	BC	AB	SK	MB	ON	QB	NB	NS	PEI	VA
Develop and revise business planning guidelines for ministries/departments to follow		✓	✓	✓	✓	✓	✓	✓	✓		✓
Develop and revise performance measurement guidelines for ministries/departments to follow	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Provide feedback to ministries/departments on their business plan	✓	✓ (some)	✓	✓	✓	✓	✓	✓	✓	✓	✓
Provide feedback to ministries/departments on their performance indicators	✓	✓ (some)	✓	✓	✓	✓		✓	✓	✓	✓
Provide ministries/departments with facilitation services (e.g., helping them through the process of developing their mission, vision, objectives, strategies, performance indicators)	✓	✓	✓ (if a dept. requests)	✓ (if a dept. requests)	✓	✓ (some)	✓	✓	✓ (if necessary)		✓
Provide access to training/networking opportunities for ministry/department staff	✓	✓	✓	✓	✓	✓		✓	✓		✓
Provide on-going advice to ministry/department staff	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Other:											
Facilitate and develop government-wide corporate plan and/or accountability documents			✓	✓				✓	✓		✓
Provide advice/recommendations to Cabinet and/or its committees			✓	✓		✓		✓		✓	
Develop system for integrated strategic planning and performance measurement						✓		✓	✓		
Meet with departmental executive management committees and departmental planning teams				✓	✓		✓				
Participate in departmental sessions facilitated by consultants				✓ (if a dept. requests)	✓ (if a dept. requests)						

Performance Pay

- In relation to whether performance is linked to salary, there is an even split between those jurisdictions where a system is in place/is being developed and those jurisdictions where salaries are not affected by performance outcomes (Table 5).

TABLE 5

Is Performance Linked to Salary in Your Jurisdiction?		
YES	Being Developed	NO
CA, AB, ON	VA, NS	BC, SK, MB, QB, PEI

- Among those jurisdictions where performance is linked to remuneration, the trend is to apply such a scheme to executives and senior management (Table 6).

- The performance pay schemes at the executive/senior management level tend to be based on the achievement of more than just individual performance expectations. Generally, the expectation is that they will achieve a combination of individual performance goals as well as ministry/departmental and/or certain government-wide targets (Table 6).

TABLE 6

To Whom Does Pay For Performance Apply?					
	CA	AB	ON	Being Developed	
				VA	NS ♦
Deputy Ministers/Agency or Department Heads	✓	✓	✓		
Assistant Deputy Ministers/Agency or Department Heads	✓	✓	✓	✓	
Directors	✓	✓	✓	✓	
Managers		✓	✓ ♦ ♦ ♦	✓	
Other: Employees (i.e., within bargaining units)		♦ ♦		✓	
How Does the Scheme Work?					
	Performance expectations for executives include specific results that must be achieved. These are sometimes broken down into on-going results and special additional results.	Ministry bonuses are based on achieving the Ministry and Government's performance objectives. The size of the bonus pool available is recommended to Cabinet by an external advisory committee.	Executives must meet targets for individual, ministry and corporate performance expectations.	A major review of the state's compensation scheme was recently completed and included a recommendation to reform the existing performance management scheme.	

- ♦ NS - Government is committed to developing a scheme; to date no determination has been made in regards to whom it will apply and how it will work.
 ♦ ♦ In Alberta, the bargaining unit refused to participate in the performance bonus system.
 ♦ ♦ ♦ Only applies to selected managers who are part of the Senior Management Group.

Planning and Budgeting

- Most jurisdictions link their business planning and budgeting processes (Table 7).
- Although the process by which business plans and budgets is linked differs in each jurisdiction, there appear to be two broad approaches (Table 8):
 - The budget process requires ministries/departments to link the strategic objectives/activities identified in their business plans to the requested expenditure allocations; or
 - The business planning process requires ministries/departments to identify as part of that process the resource implications of their plan's strategic objectives/activities.

TABLE 7

Are Ministry/Departmental Business Plans Linked To Or Integrated With Your Jurisdiction's Budgeting Process?		
YES	Being Developed	NO
BC, AB, ON, QB, NS, VA	SK, MB	MB, NB, PEI

TABLE 8

Describe the System or Method by Which Business Planning and Budgeting are Linked or Integrated in Your Jurisdiction?	
BC	Budget instructions require ministries to provide Treasury Board with performance measures and targets that are tied to ministry goals/major business areas.
AB	Business planning and budgeting are simultaneously developed, reviewed and approved. approved. The Government's Estimates, the Government's Business Plan and individual and individual business plans are all tabled in the Legislature at the same time.
ON	The business planning process requires ministries to align future activities and expenditures with core business objectives. Performance measures for each core business are reported as part of business planning.
QB	Budget documents identify expenditures according to the activities required to fulfill the business plan.
NS	Business plans outline goals/priorities as well as the resource requirements by program area. Each program is reviewed and approved by Cabinet sub-committees.
VA	A budgeting system has been developed that allows for the presentation of strategic planning goals, performance measures and expenditure information in an integrated fashion for each department/agency.

Part Two: Procedural Approaches

As indicated earlier, the purpose of the survey was to gather information on trends and leading practices specifically in those areas where Manitoba's business planning and performance measurement process needs strengthening. On that basis, the survey included questions that revolved around the following subject areas:

1. The role of elected officials
2. Public participation and access
3. Co-ordination of the process
4. Performance measurement

The survey findings on the procedural aspects of business planning and performance measurement are presented under each of the four subject areas identified above.

Role of Elected Officials

- As Table 9 shows, in virtually all jurisdictions, Cabinet provides the overall, government-wide vision or strategic direction that sets the framework for ministries/departments to follow in developing their business plans and performance indicators.
- By contrast, in far fewer cases does Cabinet play a role in establishing key performance indicators that relate to the overall vision/strategic direction

INTER-JURISDICTIONAL COMPARISON ON TRENDS AND LEADING PRACTICES IN BUSINESS PLANNING AND PERFORMANCE MEASUREMENT

(Table 9). However, in over half the jurisdictions, Cabinet is involved in approving the key performance indicators for each ministry/department.

- In close to half the jurisdictions, Cabinet approves business plans or the strategic direction of ministry/departmental plans (Table 9).
- In terms of the role of elected officials other than Cabinet, with one exception, cabinet committees/other bodies of elected representatives do not have final approval of business plans or performance measures. The primary role of these bodies is to review and develop recommendations (Table 10).
- Treasury Board/Management Board of Cabinet seems to be the primary vehicle for the review of business plans and performance indicators. The other committees to which business plans and performance indicators are referred tend to be policy committees of one type or another (Table 10).

TABLE 9

In Relation to Business Planning and Performance Measurement, Which of the Following Describes the Role of Your Cabinet?											
<i>Roles</i>	<i>CA</i>	<i>BC</i>	<i>AB</i>	<i>SK</i>	<i>MB</i>	<i>ON</i>	<i>QB</i>	<i>NB</i>	<i>NS</i>	<i>PEI</i>	<i>VA</i>
Cabinet is not involved in the process	✓						✓				
Provides government-wide vision and/or outcomes and/or strategic direction	✓	✓	✓	✓	✓◆	✓	✓	✓	✓	✓	✓
Established key performance indicators that will measure whether government is achieving its desired outcomes			✓	✓				✓			✓
Approves entire business plan of each ministry/department			✓	✓		✓					✓
Approves only the strategic direction of business plans for each ministry/department										✓	
Approves all performance indicators of each ministry/ department						✓					
Approves only key performance indicators for each ministry/ department	✓		✓	✓				✓		✓	✓
Other:											
Approves ministry allocations						✓					
Reviews programs included in business plans for consistency with goals/values								✓			

- ◆ Previous government had a corporate framework that set the context for departments to develop their business plans. In September 1999, there was a change in government. As of the time of writing this report, the new government has not issued a document that articulates its government-wide vision. However, departments have been instructed to utilize election commitments and announced government priorities as the framework for preparing their business plans.

TABLE 10 ♦

Identify Any Body of Elected Officials Other Than Cabinet That Plays a Role in the Business Planning and Performance Measurement Process.								
Activity	Name/Type of Body Involved By Jurisdiction							
	Treasury Board/ Management Board of Cabinet	Standing Policy Committee/ Policy and Priorities Committee	Cabinet Committee on the Economy/ Economic Policy	Cabinet Committee on Social Development/ Community and Social Policy	Special Review Committee on Performance Measures ♦♦	Sub-Committee of Cabinet on Governance ♦♦	Joint Legislative Audit Review Commission	Governor's Office
Reviews business plans	BC, AB, SK, MB, ON, QB	AB, QB	SK, PEI, NS	SK, PEI, NS		NS	VA	VA
Reviews performance indicators	BC, AB, SK, MB, ON	AB, NB	SK, PEI	SK, PEI	ON		VA	VA
Submits recommendations to Cabinet on business plans	SK, ON, QB	AB	SK, PEI, NS	SK, PEI, NS		NS	VA	
Submits recommendations to Cabinet on performance indicators	SK, ON	AB, NB	SK, PEI	SK, PEI			VA	
Gives final approval to business plans								
Gives final approval to performance indicators		NB						
Other:	SK, QB - Focus is on financial implications of plans/ key actions/ performance measures.	QB - submits recommendations to Treasury Board. PEI - sets policy and legislative agenda for province.	SK - Focus is on policy implications of plans. NS - review provides basis for budget allocation.	SK - Focus is on policy implications of plans. NS - review provides basis for budget allocation.	ON - Submits recommendations to ministries and Management Board of Cabinet.	NS - Review is basis of budget allocation.		

♦ In the U.S., Cabinets are not elected, but appointed by the Governor; likewise the bodies other than Cabinet identified in this table in relating to the U.S. are appointed by the Governor.

♦♦ Not a standing committee of Cabinet (i.e., not a permanent committee).

Public Participation and Access

- Among the six jurisdictions who indicated that their process provides for external input into business plans, with one exception, it is clients/stakeholders as opposed to the general public who are given an opportunity for input. Some respondents indicated that clients/stakeholders include school and health authorities as well as other boards (Table 11).
- There is quite a mix of approaches used to solicit input on business plan content and no particular trend emerges in this area (Table 12).

TABLE 11 ♦

Is the Business Planning Process in Your Jurisdiction Designed to Provide an Opportunity for Input Into the Business Planning Process of Prior to Finalization the Plan?						
	AB	ON	QB	NS	PEI	VA
General Public						✓
Clients/Stakeholders	✓	✓	✓	✓	✓	✓

♦ Note: This table only includes those jurisdictions whose central direction/guidelines expect citizen input as part of the business planning process. Where respondents indicated that some ministries/departments do solicit input even though it is not part of the "design" of the process, they are not included in Table 11.

TABLE 12

What Approach is Used To Solicit Input Into the Business Planning Process?	
Forums or focus groups held by ministries/departments with stakeholders	AB, PEI, VA
Meetings by ministries/departments with stakeholders	AB, ON, NS
Benchmarking to identify and import best practices to improve performance	PEI
Stakeholder/customer surveys (which may be web-based)	PEI, VA
Various approaches depending on the ministry (i.e., ministries are required to develop their own approaches for consulting with the public/stakeholders on their expectations.	QB

- By contrast, fewer jurisdictions involve clients/stakeholders in performance measurement prior to finalization of their plans and none reported that the general public has any input in this area (Table 13).
- In terms of the approaches for soliciting input into performance measurement, these appear to be somewhat similar to the approaches for consultation on business planning (Tables 12 and 14).

TABLE 13♦

Is the Performance Measurement Process in Your Jurisdiction Designed to Provide an Opportunity for Input Into the Performance Measurement Process Prior to Finalization of the Plan?				
	<i>AB</i>	<i>ON</i>	<i>PEI</i>	<i>VA</i>
General Public				
Clients/Stakeholders	✓	✓	✓	✓

- ♦ Note: This table only includes those jurisdictions whose central direction/guidelines expect citizen input as part of the Performance Measurement process. Where respondents indicated that some ministries/departments do solicit input even though it is not part of the "design" of the process, they are not included in Table 13.

TABLE 14

What Approach Is Used To Solicit Input Into the Performance Measurement Process Prior to Finalization of Plans?	
Meetings by ministries/departments with stakeholders	AB, ON
Client Surveys	PEI
Strategic Planning Process	VA

- With respect to the question of whether business plans are public documents, over half the jurisdictions make available to the public their business plan in one form or another (Table 15).

TABLE 15

Does the Content of Your Business Plan Become Public in any Form?	
Content not public	SK, MB
Only a summarized version available	ON
Only full unedited document available	
Both summaries and full unedited document available	BC, AB, QB, NS, VA
Being developed	
Other:	
Reports on Plans and Priorities tabled in Parliament is the only public plan.	CA
Ministries may issue expanded versions of their business plan as communications documents with key stakeholders.	AB
At the discretion of each department.	NB
Business plans often included in departmental annual reports along with an assessment of their progress in implementation.	PEI

Co-ordination of the Process

- Among survey respondents, slightly over half indicated that co-ordination of the content of business plans takes place across ministries/departments or that a process is under development (Table 16).

TABLE 16

Is the Content of Business Plans Co-ordinated Across Ministries/Departments?		
YES	<i>Being Developed</i>	NO
AB	SK	CA
ON	MB	BC
NS		QB
VA		NB
		PEI

- In those jurisdictions where co-ordination is taking place across ministries/departments, the approaches being used can be characterized in one of three ways:
 - In Ontario and Prince Edward Island, ministries/departments are “partnered” or grouped into “clusters” for policy development purposes and are expected to develop/implement their business plans in consultation with each other. Some of the information sharing and co-ordination that happens between “partnered” or “clustered” ministries/departments often relates to environmental scanning exercises.
 - In Alberta and Virginia, meetings and briefings at the senior management level take place to discuss draft business plans and cross-cutting issues (i.e. the Deputy Ministers’ Council meetings in Alberta; meetings with agency management and staff in the Governor’s office in Virginia).
 - In Nova Scotia, the review of ministry/departamental business plans involves ensuring that individual plans reinforce each other and are consistent with each other.
- With respect to the co-ordination of the selection of performance indicators and the collection of performance data across ministries/departments, only three jurisdictions have this feature built into the design of their business planning and performance measurement initiative (Table 17). In Ontario, Nova Scotia and Virginia, the entity responsible for central co-ordination of business planning and performance measurement has taken steps to encourage co-ordination between ministries/departments in the selection of performance indicators and consistency in data reporting (e.g., developing a standard template for ministries/departments to use).

TABLE 17

Is the Selection of Performance Indicators and the Collection of Performance Data Co-ordinated Across Ministries/Departments?		
YES	Being Developed	NO
ON NS VA	SK	CA ♦ BC AB ♦♦ MB QB NB PEI

- ♦ Although co-ordination is not a design feature of the business planning and performance measurement process, performance data is compiled in groupings ("clusters") in relation to policy issues/strategies for Parliamentary Committees and through this approach, co-ordination can take place when needed.
- ♦♦ Co-ordination takes place only for government-wide indicators and cross-government initiatives, not individual ministry indicators.

Performance Measurement

- With the exception of Saskatchewan where performance measures are in the process of being developed, all other jurisdictions reported that they measure performance.
- In terms of how respondents characterize the majority of their performance indicators, most indicated that their ministries/departments tend to produce a more or less even number of input, output and outcome measures (Table 18).

TABLE 18

How Would You Describe the Majority of Indicators Generated by Ministries/Departments?	
Characterization of Majority of Indicators	Jurisdiction
Input indicators	
Output indicators	BC, NS
A more or less even number of input, output and outcome indicators	MB, ON, NB, PEI, VA
Other:	
Emphasis is on performance explanation (i.e., relating relating the activities/outputs to the outcomes desired)	CA
Output and outcome indicators	QB
Output and outcome indicators with public reporting reporting focused on presenting outcomes	AB

INTER-JURISDICTIONAL COMPARISON ON TRENDS AND LEADING PRACTICES IN BUSINESS PLANNING AND PERFORMANCE MEASUREMENT

- There appears to be a strong trend towards public reporting on performance (Table 19). Moreover, there is a trend towards standardizing among ministries/departments the format of performance reporting (Table 20).

TABLE 19

Does Your Jurisdiction Report on its Performance to any of the Following Listed Below?											
	CA	BC	AB	SK	MB	ON	QB	NB	NS	PEI	VA
No reporting at this time		✓◆		✓	✓◆◆						
The Public/Legislature	✓		✓			✓	✓	✓	✓	✓	✓
Cabinet	✓		✓			✓			✓		✓
Ministers or Cabinet Secretaries of individual ministries/departments/agencies			✓			✓			✓		✓
Ministers of Treasury Board			✓			✓			✓		Not applicable
Deputy Ministers/Agency department heads			✓			✓		✓	✓		✓
Other:											
Reporting to stakeholders by ministries						✓					
MLAs of Committees of the Legislature			✓				✓				
Public Accounts Committee (by department)			✓					✓			

- ◆ The new Budget Transparency and Accountability Act which was adopted in 2000 requires multi-year (3 year) "performance plans" to be published each April 30th. Annual reports on previous year's measures/outcomes are required each June 30th.
- ◆◆ Public reporting will be an element of a new process that is being developed.

TABLE 20

Does Your Jurisdiction Have a Common Format that All Ministries/ Departments Follow in Performance Reporting?			
YES	Being Developed	NO	Not Applicable
CA, ON, QB, NB, PEI, VA	NS	BC, AB	SK, MB

- Bearing in mind that within each jurisdiction, ministries/departments are at different stages of performance reporting, the performance information that is prepared is generally "somewhat used" by responding jurisdictions. Table 21 shows that, typically performance information is used by persons/entities internal to government - i.e., ministries/departments, cabinet, treasury boards. By contrast, in relation to utilization of performance data to seek feedback from persons/entities that are external to government - i.e., citizens and politicians who are not part of the government or utilization of the data by clients, the responses tend to cluster around "not used" and "don't know".

TABLE 21♦

To What Extent is Information on Performance Used?					
	<i>Not Used</i>	<i>Somewhat Used</i>	<i>Mostly Used</i>	<i>Always Used</i>	<i>Don't Know</i>
In decision-making by ministries/ departments in relation to:					
Re-allocation of resources		BC, AB, ON, NS, VA		PEI	NB
Policy development		BC, AB, ON, VA	NS	PEI	NB
Program design/re-design		BC, AB, ON, VA	NS	PEI	NB
In decision-making by Cabinet	NS	AB, ON, NB, VA	PEI		BC
In decision-making by Ministers of Treasury Board ♦♦	NS	BC, AB, ON, NB	PEI		
In seeking feedback from elected representatives other than the Government in office	AB, ON, NS, PEI	BC (some ministries), VA			NB
In seeking feedback from citizens	NS	BC (some ministries), AB, VA			ON, NB, PEI
In decision-making by clients	ON, NS				BC, AB, NB, PEI, VA

- ♦ SK and MB: Not applicable as performance reporting is not yet part of the process.
 QB: A new format for performance reports has been developed for use effective 2002 that will focus more on results.
 It is anticipated that these reports will be used by ministers, treasury board, deputy ministers and senior executives in decision-making related to resource re-allocation, policy/program design.

♦♦ No Treasury Board in U.S.

Part Three: Perceived Challenges and Successes

In the final section of the survey questionnaire, respondents were asked to identify the top three business planning and performance measurement challenges facing their jurisdiction, and successes of their process that they would recommend to other jurisdictions.

Challenges

- The two most frequently cited challenges facing jurisdictions related to one aspect or another of resourcing to undertake business planning and performance measurement and the issue of meaningful use of performance information (Table 22).

TABLE 22♦

Most Frequently Cited Challenges in the Area of Business Planning and Performance Measurement	
Challenge	Jurisdiction
Resourcing Includes issues such as sufficiency of resources for training, providing advice/critique to ministries/departments, expertise within central co-ordinating bodies and ministries/departments.	BC, SK, QB, NB, PEI
Use of Performance Information Making performance information more than a reporting exercise by integrating it into the decision-making process.	CA, AB, ON, QB, NB
Focusing on the Development of Strategic Vs. Operational Plans Ministries/departments tend to reflect operational goals as opposed to major program goals.	BC, SK
Need for Governmental Framework Broad based government-wide goals and priorities to provide context for ministry/department plans.	NS, PEI
Continuous Improvements Refining plans and measures - especially measures in policy and program areas/meaningful measures for government and the public.	MB, ON, VA

♦ Where a challenge was identified by only one jurisdiction, it does not appear on the table.

- Table 23 shows the ways in which the identified challenges are being addressed. The common feature in the responses to this question is that generally it appears that the solutions are generated and driven by the central co-ordinating body responsible for managing the business planning and performance measurement process.

TABLE 23

How Are the Challenges Being Addressed?					
Challenge	CA	BC	AB	SK	ON
Resourcing		- Orientation training being contemplated. - No plans to date to address issues of level of expertise and limited resource availability to provide advice and assistance to ministries.		- Addressed issues of level of expertise in strategic planning and performance measurement by developing training materials and detailed guidelines; providing comments on draft plans and central support.	
Use of Performance Information	- Developed better measurement related to Cabinet priorities and synthesizing the presentation of performance information.		- Want to encourage expanded use of performance data in budget and policy making processes. - Want to encourage expanded use of performance data by ministries in resource allocation decisions.		- Developed template to get ministries to relate their activities to their outputs, outcomes and policy goals as well as government goals.
Development of Strategic Versus Operational Plans		- Cautionary advice is given to ministry staff.		- Developed training materials and guideline. - Provide comments on draft plans and central support.	
Need for Government Framework					
Continuous Improvement					- Developing a performance measurement reporting system and template that will require ministries to: explain challenges to and impacts on current or future performance; explain how their activities, core businesses and government policy priorities are aligned; ensure that performance measures capture the majority of ministry expenditures.

TABLE 23 (CONT'D.)

How Are the Challenges Being Addressed? (cont'd.)					
Challenge	QB	NB	NS	PEI	VA
Resourcing	- Recruited qualified staff in the area of strategic planning and performance measurement. - Providing adequate support from the centre to ministries.	- No comment		- Under development	
Use of Performance Information	- Encouraging departments to use performance data as a management tool for the best services.	- Encouraging departments to use performance data as a management tool.			
Development of Strategic Versus Operational Plans					
Need for Government Framework			- Staff are developing 5 to 10 strategic goals for Government approval in the Fall of 2000.	- Government is becoming more proactive in establishing priorities and directions.	
Continuous Improvement					- In the process of redefining our planning, performance measurement and performance budgeting system.

TABLE 24

What are the Top Three Successful Features of Your Jurisdiction's Business Planning and Performance Measurement Process that You Would Recommend to Others to Incorporate into Their Process?	
<i>Jurisdiction</i>	<i>Top Three Success</i>
CA	- Knowledge Transfer - some programs and departments are proceeding quite effectively and experience is being slowly transferred to others. - Comprehensive Framework - development of a "comprehensive performance framework" to complement the "new management framework". - Electronic Access - improvements in electronic access through results-based structures and search engines.
BC	- Integrated Process - The Budget, Transparency and Accountability Act (BTA) ties performance planning, measures and targets to the budget process. - Guidelines - the guidelines are easy to understand and were developed with ministries' input thereby making them more accepted. - Universality of the Scheme - the legislation on business planning and performance measurement (BTA Act) applies to all ministries, crowns, special operating agencies and other government reporting entities.
AB	- Enhanced Public Accountability - by making available to the public business plans and performance reports. - More Business-Like Approach to Managing - less ad hoc decision-making, availability of objective information has enhanced decision-making. - Managing Issues Horizontally - as a result of business planning, the government overall has adopted a more corporate perspective, particularly with the introduction of several cross-government initiatives and the recognition that various policy areas require multiple ministry co-ordination of strategies to achieve desired outcomes.
SK	- Guidelines - development of an extensive set of planning guidelines which established a common set of terminology and expectations. - Practise Makes Perfect - learning by experience. - Central Co-ordination - established a central group to provide support, develop process and review departmental plans.
MB	- Departmental Planning - Manitoba Measures is still at an early stage of development. There is more effort required before success can be claimed. At this stage, the process provides an opportunity and support for departments to do internal planning.
ON	- Integrated Process - produce comprehensive reports that integrate business plans, expenditures and performance measures for the coming year. - Senior Level Commitment - to business planning and performance measurement. - Institutionalized Process - accepted as THE means through which decisions are made on the allocation of resources.
QB	- Ensuring Consistency with Government Direction - the business planning process has enabled us to ensure that ministry activities are consistent with the strategic direction of government. - Enhanced Public Accountability - by making available business plans and performance information. - Results-Based Management - managers are more focussed on the achievement of results because they are more accountable for outcomes.
NB	- Sense of Ownership of Plans - departments are taking ownership of their product. - Enhanced Accountability - more and more departments are being called upon to defend their results before the Public Accounts Committee. - Learning As We Go - not waiting for perfection before starting to produce plans and having flexibility.
NS	- Program Inventory - development of a program inventory for ministers to review along with business plans in determining budget priorities. - Peer Review Process - to review business plans by policy leaders to inform them of horizontal issues and to determine consistency of departmental goals with those of the Government. - Enhanced Public Accountability - of the Government for performance over which it has considerable control.
PEI	- Guidelines - in the form of legislation and policies related to the annual reporting on performance. - Senior Level Commitment - that business/strategic planning is essential. - Government-Wide Priorities - central government providing departments with government's overall priorities and strategic directions.
VA	- Strategic Meetings - with top management to discuss planning and performance issues. - Integrated Process - development of an integrated planning, performance, and budgeting system. - Targeting Performance Information - to specific users and streamlining strategic plans.

Successes

- Some common themes emerged between the jurisdictions when asked to identify the top three successes of their process that they would recommend to other jurisdictions. The four most frequently cited strengths (Table 24) are:
 - Enhanced public accountability (cited 4 times);
 - Common guidelines that apply to all ministries/departments (cited 3 times);
 - Integration of the process - i.e., planning, measuring performance and budgeting (cited 3 times);
 - Senior level commitment (cited 2 times).

Conclusions

From the information we have gathered, the trend and leading practice is to:

- involve Cabinet ministers in the process;
- solicit input from clients/stakeholders in the business planning process, and to a lesser degree, in the selection of performance measures;
- co-ordinate between ministries/departments the content of business plans and the selection/collection of performance data;
- utilize the performance data generated to some extent in future decision-making;
- make available to the public the content of business plans; and
- report on results/outcomes.

Business planning and performance measurement seems to be here to stay. Increasingly, governments in other jurisdictions want the process to be part of their institutional culture. These trends are evidenced by the fact that:

- in over half the jurisdictions, legislation has been adopted regarding this process;
- well over half the jurisdictions have or are in the process of developing a process that integrates business planning, performance measurement and budgeting; and
- several jurisdictions have, or are developing, a performance pay scheme that links some portion of salaries to the achievement of expected outcomes.

The challenges cited in other jurisdictions are not unlike the ones that face Manitoba's business planning and performance measurement process. The adequacy of resources available and the use of performance information in decision-making seem to be the top two areas that need attention.

Finally, it is noteworthy that two of the main successes that respondents identified about their jurisdiction's process represent key ingredients of an effectively implemented business planning and performance measurement process:

- linkage between business planning, performance measurement and budgeting; and
- public reporting on plans and outcomes.

Appendix

1

List of Contacts in Jurisdictions that Responded to the Survey

<i>Jurisdiction</i>	<i>Contact Person (Name of Respondent, Position, Phone Number, E-mail)</i>
Canada (CA)	Martin Ulrich Senior Director, Results Measurement and Accountability (613) 957-7184 ulrich.martin@tbs-sct.gc.ca
British Columbia (BC)	Randall R. Panter Treasury Board Analyst (250) 356-5491 randy.panter@gems4.gov.bc.ca
Alberta (AB)	Rich Goodkey Group Leader - Performance Measurement (780) 427-8417 goodkr@treas.gov.ab.ca
Saskatchewan (SK)	Naomi Mellor Executive Director - Accountability Project (306) 787-6634 naomi.mellor.fi0@govmail.gov.sk.ca
Manitoba (MB)	Fran Gropp Manager, Administrative Policy Office, Treasury Board Secretariat (204) 945-2790 fgropp@tbs.gov.mb.ca
Ontario (ON)	Susan Worley Manager, Performance & Accountability Team, Corporate Policy Branch, MBS (416) 325-1342 susan.worley@mbs.gov.on.ca
Quebec (QB)	Martin Rochefort Agent de recherche, Secrétariat de Conseil de trésor (418) 528-6330 martin.rochefort@sct.gouv.gc.ca
New Brunswick (NB)	Mary McDonald Director, Performance Measurement (506) 444-4704 mary.mcdonald@gnb.ca
Nova Scotia (NS)	Michael Duda Senior Policy Analyst (902) 424-4580 dudamt@gov.ns.ca
Prince Edward Island (PEI)	Carl E. Doucette Policy Analyst, Policy & Evaluation Division, Dep't. of Provincial Treasury (902) 368-4202 cedoucette@gov.pe.ca
Virginia (VA)	Herb Hill Associate Director, Strategic Planning, Research & Evaluation Division (804) 786-8813 hhill@dph.state.va.us

LEGISLATION ON BUSINESS PLANNING AND PERFORMANCE MEASUREMENT

Appendix

2

BRITISH COLUMBIA

Extracts from *The Budget Transparency and Accountability Act*

Section 8 Making capital project information to be presented with the estimates

- (1) Subject to section 19(5) [exception if disclosure would be harmful], for any project where the government reporting entity, directly or indirectly,
 - (a) has made commitments, or
 - (b) anticipates making commitments
 that will, in total, exceed \$50 million towards the capital cost of the project, the minister must present to the Legislative Assembly, at the same time that the main estimates are presented, a statement of the current and anticipated total cost to the entity in relation to the capital cost of the project.
- (2) For the purposes of subsection (1), a commitment includes
 - (a) the amount of any money,
 - (b) the value of any land, facilities, rights or other benefits, and
 - (c) the amount of any guarantees,
 contributed, made in respect of or otherwise provided, or anticipated to be provided, by the government reporting entity towards the capital cost of the project.
- (3) The obligation under subsection (1) ends when no further cost to the government reporting entity in relation to the capital cost of the project is anticipated.

Section 12 Government strategic plan

- On or before the date when the main estimates are presented to the Legislative Assembly, a minister must make public strategic plan documents that
- (a) set out the government's priorities
 - (b) identify specific objectives and expected results
 - (c) provide a fiscal forecast for the government reporting entity for the fiscal year for which the estimates are presented and the following two (2) fiscal years, including a description of the major economic and policy assumptions underlying that forecast, and
 - (d) present other information that the minister considers appropriate.

Section 13 Performance plans for ministries and government organizations

- (1) Annual performance plans for each ministry and each government organization must be made public in accordance with this section.
- (2) In the case of a performance plan for a ministry, the plan must
 - (a) cover the ministry and other appropriations of the responsible minister,
 - (b) be made public by the responsible minister by April 30 in each fiscal year, and
 - (c) address that fiscal year and the following two (2) fiscal years.
- (3) In the case of a performance plan for a government organization, the plan must
 - (a) be made public by the responsible minister by April 30 in each fiscal year of the organization, and
 - (b) address that fiscal year and the following two (2) fiscal years.
- (4) Subject to section 19(5) [exception if disclosure would be harmful], a performance plan under this section must be consistent with the current government strategic plan and must
 - (a) include a statement of goals,
 - (b) identify specific objectives and performance measures,
 - (c) in relation to a project to which section 14 [major capital project plans] applies, include the information required under that section,
 - (d) present other prescribed information, if applicable, and

Guidelines for Ministry Performance Plans

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BRITISH COLUMBIA (CONT'D.)

- (e) include other information the responsible minister or government organization considers appropriate.

Section 14 Major capital project plans to be made public at time of commitment

Subject to section 19(5) [exception if disclosure would be harmful], within one month after commitments have been made such that statements of costs under section 8 [major capital project information to be presented with the estimates] are required with the next main estimates, the responsible minister in relation to the project must make public a major capital project plan stating

- (a) the objectives of the project,
- (b) the costs and benefits for the project, and
- (c) the risks associated with those costs and benefits.

Section 15 Annual report on government strategic plan

On or before the date when the public accounts are made public, a minister must make public an annual report that, for the fiscal year of the public accounts, compares actual results of the government's strategic plan under section 12 with the expected results of the strategic plan for that fiscal year.

Section 16 Annual reports for ministries and government organizations

- (1) Annual reports for each ministry and each government organization must be made public in accordance with this section.
- (2) In the case of an annual report for a ministry, the report must
 - (a) cover the ministry and other appropriations of the responsible minister,
 - (b) compare actual results for the preceding fiscal year with the expected results identified in the performance plan under section 13 for that fiscal year, and
 - (c) be made public by the responsible minister by June 30 in the current fiscal year.
- (3) In the case of an annual report for a government organization, the plan must
 - (a) compare actual results for the preceding fiscal year with the expected results identified in the performance plan under section 13 for that fiscal year, and
 - (b) be made public by the responsible minister by the earlier of June 30 and 4 months after the end of the preceding fiscal year of the government organization.
- (4) If another Act requires a responsible minister to present a report to the Legislative Assembly respecting the activities of a ministry or government organization for a fiscal year, the report under this section satisfies that requirement subject to any additional reporting requirements established by the other Act.
- (5) An annual report under this section may be combined with a performance plan under section 13, so long as the performance plan is made public in accordance with that section.

Section 17 Non-compliance statements

If a document required to be made public under this Act

- (a) is not made public within the required time,
- (b) does not include all required information, or
- (c) does not present the information in the required manner,

then, at the time the document is required to be made public, the responsible minister must make public a written statement giving the reasons for the non-compliance.

BRITISH COLUMBIA (CONT'D.)

Section 18 Making documents public

- (1) If a person is required to make a document public under this Act, the person meets that obligation by
 - (a) laying the document before the Legislative Assembly, and
 - (b) making the document available to the general public in a reasonable manner, which may include by electronic means.
- (2) If the Legislative Assembly is not sitting at the applicable time, the obligation under subsection (1)(a) is met by filing the document with the Clerk of the Legislative Assembly.

Section 19 Disclosure requirements

- (1) The disclosure requirements under this Act are additional to any other requirements established by another Act.
- (2) In preparing documents to be made public under this act, all reasonable efforts must be made to present the information in a form and language that is as precise and as readily understandable as practicable.
- (3) To the extent reasonably possible,
 - (a) if this Act requires information to be made public respecting planning and later respecting results in relation to the same matter, the information must be presented in a readily comparable manner, and
 - (b) the information contained in a performance plan and annual report under this Act for one organization must be readily comparable to information contained in the performance plans and annual reports of other organizations to which this Act applies.
- (4) The terms "surplus" and "deficit" must not be used in a document required to be made public under this Act to refer to the surplus or deficit of the consolidated revenue fund.
- (5) Despite any other provision of this act, disclosure of specific information
 - (a) is not required, if the information would not be required to be disclosed under the *Freedom of Information and Protection of Privacy Act*, and
 - (b) is prohibited, if the information would be prohibited from being disclosed under that Act.

Section 24 Regulation making authority

- (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the *Interpretation Act*.
- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations as follows:
 - (a) defining a word or expression used in this Act;
 - (b) prescribing information that must be included in a performance plan under section 13;
 - (c) on the recommendation of the minister after consultation with the Auditor General, exempting a government organization from the application of one or more of sections 13 (performance plans), 14 (major capital project plans) and 16 (annual reports);
 - (d) on the recommendation of the minister after consultation with the Auditor General, excluding an organization from or including an organization in the government reporting entity.
- (3) If a regulation under subsection (2) (c) or (d) is made, the minister must make public as soon as possible a statement of the reasons for making the recommendation.

BRITISH COLUMBIA (CONT'D.)

Section 52 Staged implementation

The following sections first apply for the purposes of the 2001/2002 fiscal year:

- section 8 (major capital project information);
- section 12 (government strategic plan);
- section 13 (performance plans for ministries and government organizations);
- section 15 (annual report on government strategic plan);
- section 16 (annual reports for ministries and government organizations).

Section 53 Commencement

- (1) Section 14 (major capital project plans) comes into force on October 1, 2000.
- (2) Sections 41 to 51 (repeal of annual ministry reports under other Acts) come into force on March 31, 2002.

ALBERTA

GOVERNMENT ACCOUNTABILITY ACT

CHAPTER G-5.5

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HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

- Interpretation **1(1)** In this Act,
- (a) "Crown-controlled organization" has the meaning given to it by section 1(1) of the *Financial Administration Act*;
 - (b) "department" has the meaning given to it by section 1(1) of the *Financial Administration Act*;

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- (c) "estimates" means spending estimates of the Government transmitted to the Legislative Assembly;
- (d) "financial statements" includes
 - (i) statements of the financial position, the results of operations and any change to the financial position,
 - (ii) a statement of the accounting policies followed in preparing a financial statement,
 - (iii) a comparison between the results budgeted for and the actual results, and
 - (iv) any other statement, report, schedule, account, note, explanation and information considered necessary by the Provincial Treasurer to give full and proper disclosure;
- (e) "Minister" means a member of the Executive Council of Alberta;
- (f) "ministry" of a particular Minister includes the department and any Provincial agency and Crown-controlled organization for which the Minister is responsible;
- (g) "Provincial agency" has the meaning given to it by section 1(1) of the *Financial Administration Act* but does not include the Provincial agencies referred to in section 2(5) of that Act or the Workers' Compensation Board under the *Workers' Compensation Act*.

(2) The Lieutenant Governor in Council must decide any question that arises as to what is included in the ministry of a Minister for the purposes of this Act.

Application of
Act

2 This Act and any order made under it operate notwithstanding any other Act except the *Alberta Bill of Rights*, the *Human Rights, Citizenship and Multiculturalism Act* and the *Freedom of Information and Protection of Privacy Act*, whether enacted before or after the commencement of this Act, unless the contrary is declared in this Act or in any other Act.

1995 cG-5.5 s2; 1996 c25 s28

Public
documents

3 In this Act, if a person is required to make a document public, the person must

- (a) lay the document before the Legislative Assembly if it is sitting at the time the document is required to be made public or, if it is not then sitting, within 15 days after the commencement of the next sitting, and

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- (b) make the document available to the general public in a reasonable manner at the time required under this Act, whether or not the document has been laid before the Legislative Assembly.

Consolidated Reports

Consolidated
fiscal plan

4(1) The Provincial Treasurer must prepare a consolidated fiscal plan for the Government for each fiscal year.

(2) The Provincial Treasurer must make the consolidated fiscal plan public at the time the Provincial Treasurer tables the estimates for that fiscal year in the Legislative Assembly.

(3) A consolidated fiscal plan for a fiscal year must be for a period that includes the fiscal year and at least the 2 subsequent fiscal years.

Specific
contents of
consolidated
fiscal plan

5(1) A consolidated fiscal plan must include estimated amounts for the Government for the fiscal year of

- (a) the total revenue and a breakdown by sources of revenue,
- (b) the total expenditure and a breakdown by category of expenditure,
- (c) the consolidated net revenue or expenditure,
- (d) the total capital investment, including a breakdown by categories of the capital investment,
- (e) the economic cushion under the *Fiscal Responsibility Act*,
- (f) the net financial position and a breakdown by liabilities and financial assets,
- (g) the borrowing requirements, and
- (h) any other information the Provincial Treasurer considers appropriate.

(2) A consolidated fiscal plan must include targets for the Government for each of the subsequent fiscal years included in the plan for

- (a) the total revenue from all sources,
- (b) the total expenditure,
- (c) the consolidated net revenue or expenditure,

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- (d) the economic cushion under the *Fiscal Responsibility Act*,
- (e) the net financial position, and
- (f) any other information the Provincial Treasurer considers appropriate.

(3) A consolidated fiscal plan must include the amounts by which the accumulated debt is projected to be reduced for each fiscal year set out in the plan.

1995 cG-5.5 s5;1999 cF-11.5 s11

Major
assumptions

6 A consolidated fiscal plan must include

- (a) the major economic assumptions the Provincial Treasurer made in preparing the plan, including the effect changes in the assumptions may have on the finances of the Government in the fiscal years to which the plan relates, and
- (b) the anticipated economic conditions for the fiscal years to which the plan relates.

Consolidated
business plan

7(1) The Provincial Treasurer must prepare a consolidated business plan for the Government as part of the consolidated fiscal plan for a fiscal year.

(2) A consolidated business plan must be for a period that includes the fiscal year and at least the 2 subsequent fiscal years.

(3) A consolidated business plan must include

- (a) the goals set for each of the core businesses of the Government,
- (b) the measures to be used in assessing the performance of the Government for each of the core businesses,
- (c) the results desired by the Government for each of the core businesses, and
- (d) a summary of the business plan of each ministry.

Multiple
budgets

8(1) If the Provincial Treasurer tables more than one set of estimates in the Legislative Assembly in respect of a fiscal year, the Provincial Treasurer must table with the 2nd and any subsequent set of estimates a new consolidated fiscal plan or an amendment to the consolidated fiscal plan for the fiscal year.

(2) Subsection (1) does not apply in the case of estimates tabled in respect of interim supply.

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ALBERTA (CONT'D.)

1995 GOVERNMENT ACCOUNTABILITY Chap. G-5.5

Reports on
progress

9(1) The Provincial Treasurer must report publicly to the Lieutenant Governor in Council on the accuracy of the consolidated fiscal plan for a fiscal year,

- (a) with respect to the first 3 months of the fiscal year, on or before August 31 in that year,
- (b) with respect to the first 6 months of the fiscal year, on or before November 30 in that year, and
- (c) with respect to the first 9 months of the fiscal year, on or before February 28 in that year.

(2) The Provincial Treasurer may determine the form of a report made under this section.

(3) If a report made by the Provincial Treasurer under this section includes all the information that is required to be given in a quarterly fiscal report under any other Act, the report under this section is deemed also to be made for the purposes of the other Act.

Consolidated
annual report

10(1) The Provincial Treasurer must prepare and make public on or before June 30 of each year a consolidated annual report for the Province of Alberta for the fiscal year ended on the preceding March 31.

(2) The consolidated annual report must include for a fiscal year

- (a) the consolidated financial statements of the Province of Alberta,
- (a.1) the amount by which the accumulated debt was reduced,
- (b) a comparison of the actual performance results and the desired results included in the business plan under section 7(3),
- (c) a message from the Provincial Treasurer providing an overview of results achieved in the Government's core businesses, and
- (d) any other information the Provincial Treasurer considers appropriate.

(3) If the Auditor General's report under section 18 of the *Auditor General Act* in respect of a fiscal year is available when the Provincial Treasurer makes public the consolidated annual report

ALBERTA (CONT'D.)

Chap. G-5.5 GOVERNMENT ACCOUNTABILITY 1995

for the fiscal year, the Provincial Treasurer must include the Auditor General's report with the consolidated annual report.
1995 cG-5.5 s10;1999 cF-11.5 s11

Provincial
Treasurer's
responsibility

11(1) The Provincial Treasurer must include statements of responsibility with a consolidated fiscal plan and the consolidated annual report.

(2) A statement of responsibility must include a statement to the effect that all of the Government's policy decisions with material economic or fiscal implications have been considered in the preparation of the consolidated fiscal plan or consolidated annual report.

(3) A statement of responsibility must be made public with the consolidated fiscal plan or consolidated annual report to which the statement relates.

Non-
compliance
statement

12(1) If a consolidated fiscal plan or a consolidated annual report does not include all the information required under this Act, the Provincial Treasurer must make public a written statement that explains any omission when the plan or report is made public.

(2) If the Provincial Treasurer does not make a consolidated fiscal plan or consolidated annual report public at the time required under this Act, the Provincial Treasurer must make public a written statement that gives the reasons for the non-compliance.

(3) A statement under subsection (2) must be made public not more than 7 days after the date on which the consolidated fiscal plan or consolidated annual report should have been made public.

Ministry Reports

Ministry
business plan

13(1) A Minister must prepare a business plan for the ministry for each fiscal year in a form and at a time acceptable to the Treasury Board.

(2) Ministers must make public the ministry business plans for their ministries for a fiscal year at the same time the Provincial Treasurer is required to make the consolidated fiscal plan for the fiscal year public.

(3) A Minister must include in the ministry business plan

(a) the same type of information for the ministry that must be included in a consolidated business plan for the Government under section 7,

(b) a summary of the total revenue and expenditure targets for the ministry, and

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ALBERTA (CONT'D.)

1995 GOVERNMENT ACCOUNTABILITY Chap. G-5.5

- (c) any other information the Treasury Board or the Minister considers appropriate.

Ministry
annual report

14(1) A Minister must prepare and make public an annual report for the ministry for the fiscal year ended on the preceding March 31 in a form and at a time acceptable to the Treasury Board.

(2) A Minister must include in the ministry's annual report for a fiscal year

- (a) the same type of information for the ministry that must be included in a consolidated annual report under section 10,
- (b) the financial statements of each of the components of the ministry as supplemental information,
- (c) a summary of expenditures under each appropriation in the ministry, and
- (d) any other information the Treasury Board or the Minister considers appropriate.

(3) A ministry's annual report prepared in accordance with this Act and laid before the Legislative Assembly in accordance with section 52 of the *Legislative Assembly Act* is deemed to be a general report summarizing the transactions and affairs of the department of the Minister for the purposes of section 52 of the *Legislative Assembly Act*.

(4) If a Minister is required to lay the financial statements of a component of the ministry before the Legislative Assembly under any other Act and those financial statements are included in the ministry's annual report when it is made public under this Act, the financial statements are deemed to have been laid before the Legislative Assembly for the purposes of that other Act.

Minister's
responsibility

15(1) A Minister must include statements of responsibility with the ministry's business plan and annual report.

(2) A statement of responsibility must include a statement that all of the Government's and the Minister's policy decisions with material economic or fiscal implications have been considered in the preparation of the ministry's business plan or annual report.

(3) A statement of responsibility must be made public with the ministry's business plan or annual report to which the statement relates.

ALBERTA (CONT'D.)

Chap. G-5.5 GOVERNMENT ACCOUNTABILITY 1995

Accountable
organization

- 16(1)** In this section,
- (a) “accountable organization” means a Provincial agency, a Crown-controlled organization, a board under the *School Act* or a regional health authority, subsidiary health corporation, community health council or provincial health board under the *Regional Health Authorities Act*;
 - (b) “Provincial agency” includes a Provincial agency referred to in section 2(5) of the *Financial Administration Act* and The Workers’ Compensation Board under the *Workers’ Compensation Act*.
- (2)** The governing body of an accountable organization must prepare and give to the Minister responsible for the accountable organization a business plan and annual report for each fiscal year containing the information, in the form and at a time acceptable to the Minister.
- (3)** An accountable organization must give any person who requests it a copy of the business plan or annual report referred to in subsection (2) after it is given to the Minister.

Consequential and Commencement

17 (NOTE: This section makes consequential amendments to other Acts. Proclaimed amendments have been incorporated in those Acts.)

Coming into
force

18 This Act comes into force on Proclamation.

(NOTE: Sections 1 to 7, 9, 10 except subsection (2)(b) and (c), 11 to 13, 15, 16 and 17(1) proclaimed in force October 1, 1995. Section 8 proclaimed in force April 1, 1996. Section 10(2)(b) and (c) proclaimed in force February 1, 1997. Sections 14 and 17(2) proclaimed in force January 1, 1998.)

QUEBEC

Extracts from *The Public Administration Act*

only as concerns management objectives for service accessibility, the effectiveness and efficiency of their decision-making process and the results achieved. The report required under section 24 shall be incorporated into the annual report of those bodies.

DIVISION II

SERVICE STATEMENT

6. A department or body that provides services directly to the public shall publish a service statement setting out its objectives with regard to the level and quality of the services provided.

The statement shall specify the time frame within which services are to be provided and give clear information on their nature and accessibility.

For the purposes of this Act, services to the public comprise services to individuals and services to enterprises.

7. A department or body that provides services directly to the public must

(1) remain receptive to public expectations;

(2) simplify service delivery rules and procedures to the greatest extent possible;

(3) encourage its employees to provide quality services and to collaborate in achieving the results targeted by the department or body.

Where the department or body considers it appropriate, it shall inform users of the cost of its services.

DIVISION III

STRATEGIC PLAN

8. Each department or body must adopt a strategic plan covering a period of more than one year.

9. The strategic plan must state

(1) the mission of the department or body;

(2) the context in which the department or the body acts and the main challenges it faces;

(3) the strategic directions, objectives and lines of intervention selected;

(4) the results targeted over the period covered by the plan;

QUEBEC (CONT'D.)

- (5) the performance indicators to be used in measuring results;
- (6) any other element determined by the Conseil du trésor.

The Conseil du trésor may determine the information to be included in the plan, the period it is to cover, its form, and the intervals at which it is to be reviewed.

10. The strategic plan of a department or body shall be forwarded to the Government by the minister responsible at least 60 days before it is to be tabled in the National Assembly.

11. The strategic plan of a department or body shall be tabled in the National Assembly by the minister responsible.

DIVISION IV

PERFORMANCE AND ACCOUNTABILITY AGREEMENT

12. A performance and accountability agreement may be entered into by a minister and the director of an administrative unit in a department or body under the responsibility of the minister.

The deputy minister or chief executive officer concerned shall also be a party to the performance and accountability agreement to ensure that its content is integrated with the activities of the department or body and shall subscribe, in the exercise of his or her responsibilities, to the undertakings set out in the agreement.

The performance and accountability agreement shall include a description of the administrative unit.

13. A performance and accountability agreement must contain

- (1) a definition of the mission and strategic directions of the administrative unit and a description of the responsibilities of the director of the unit;
- (2) an annual action plan describing the objectives for the first year of the agreement, the measures to be taken to meet the objectives, and the resources available, and an undertaking to produce such a plan on an annual basis;
- (3) the main indicators to be used in measuring results;
- (4) an undertaking to produce, at the end of each year, a management report describing the results achieved and, so far as possible, comparing them to the results achieved by similar bodies.

Any management agreement made pursuant to section 19 by the Minister and the Conseil du trésor shall be appended to the performance and accountability agreement and shall be binding on the parties.

QUEBEC (CONT'D.)

A performance and accountability agreement may also provide for the formation of an advisory committee to enable client representatives or specialists from outside the Administration to give their opinion on the execution of the agreement.

14. A performance and accountability agreement and management agreement are public documents which the minister responsible shall table in the National Assembly.

15. The annual action plan of an administrative unit covered by a performance and accountability agreement shall be submitted for approval to the minister responsible by the department or body concerned.

16. The director of an administrative unit having entered into a performance and accountability agreement must ensure that the mission and strategic directions of the unit are complied with, and that the unit achieves its annual objectives within the management framework applicable to it using the resources allocated to it.

17. The minister is, after entering into a performance and accountability agreement, empowered to exercise supervision and control over the achievement of the objectives of the administrative unit.

The deputy minister or chief executive officer responsible for the administrative unit is also empowered to exercise supervision and control.

18. A person exercising supervision and control over an administrative unit who considers that the unit has not achieved its annual objectives or that its director has not complied with the performance and accountability agreement may replace the director of the unit or, if the appointment of the director is not within that person's authority, recommend to the competent authority that the director be replaced.

In addition, the minister responsible for the administrative unit may suspend or cancel the performance and accountability agreement. The minister shall notify the Conseil du trésor immediately of the suspension or cancellation.

19. A management agreement is an agreement entered into by the minister responsible for an administrative unit covered by a performance and accountability agreement and the Conseil du trésor. The management agreement shall define a management framework for human, financial, physical and information resources that is specific to the unit, the relevant conditions, and the administrative policies governing it.

Where applicable, the body concerned shall intervene in the management agreement.

20. The Conseil du trésor may, as part of a management agreement,

QUEBEC (CONT'D.)

(1) delegate the exercise of any power, other than a regulatory power, conferred on it or on the chair of the Conseil du trésor by this Act, the Public Service Act or any other Act governing the activities of the department or the body, and authorize the subdelegation of that power;

(2) exempt an administrative unit from the application of one of its decisions.

21. At the request of a minister or of a body, the minister responsible for the administration of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1) and the General Purchasing Director may intervene in a management agreement to provide for the delegation and exercise of the powers conferred on them by the Act respecting government services to departments and public bodies and the Act respecting the Service des achats du gouvernement (R.S.Q., chapter S-4), and which they may not otherwise delegate.

The minister responsible for the administration of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) may also intervene in a management agreement to provide for the delegation of the powers conferred on the Société immobilière du Québec under that Act.

Any other minister or body may intervene in a management agreement to exempt the administrative unit from certain administrative procedures or from the obligation to provide information on the management of the administrative unit.

22. A management agreement may contain suppletory measures, procedural requirements and reporting requirements in respect of an administrative unit, in particular where

(1) the law provides for the transfer of the balance of an appropriation to a subsequent fiscal year;

(2) the law grants appropriations for a period exceeding one year;

(3) an expenditure in excess of the appropriation may be made in accordance with section 50;

(4) the administrative unit has been granted a delegation or an exemption under section 20 or 21;

(5) no staffing level is applicable to the administrative unit pursuant to section 32.

A management agreement may also set out procedural requirements and reporting requirements where, in a regulation made under section 58 or 59, the Government has prescribed specific conditions applicable to all contracts, certain categories of contracts or certain contracts made for the administrative unit.

QUEBEC (CONT'D.)

23. The Conseil du trésor may, if it considers that a management agreement has not been complied with, recommend to the minister responsible for the unit that the performance and accountability agreement be suspended or cancelled.

**DIVISION V
REPORTING**

24. Every department and body must prepare an annual management report.

The report must include

(1) a presentation of the results obtained, measured against the objectives fixed in the strategic plan established pursuant to section 8 and in any annual expenditure management plan required under section 46;

(2) a statement by the deputy minister or chief executive officer concerning the reliability of the data and of the monitoring mechanisms;

(3) any other particular or information determined by the Conseil du trésor.

A separate report must be prepared for every administrative unit covered by a performance and accountability agreement, or be included in a separate section of the report prepared by the department or body. The required content of the report shall be determined in the performance and accountability agreement or, where applicable, in the management agreement.

25. The annual management report of a body shall be transmitted to the minister responsible, at least 15 days before the expiry of the four-month period prescribed by section 26, together with the annual management report of each administrative unit within the body that is covered by a performance and accountability agreement.

26. The annual management report of a department, and of the bodies and administrative units under a minister's responsibility, shall be tabled in the National Assembly by the minister concerned within 4 months after the end of their fiscal year or, if the Assembly is not sitting, within 15 days of resumption.

27. The annual management report of a department or body shall replace the annual report of activities that is required by statute to be tabled in the National Assembly if the annual management report contains the information required to be included in the annual activities report.

28. A report on the administration of this Act shall be tabled in the National Assembly every year by the chair of the Conseil du trésor.

29. A deputy minister, or a person exercising the powers conferred by the Public Service Act on a deputy minister, and the chief executive officer of a

QUEBEC (CONT'D.)

body of the Administration, even if the body has not been designated under the second paragraph of section 5, are, as provided by law, in particular as concerns the exercise of the authority and powers of the minister under whose authority they fall, accountable to the National Assembly for their administrative management.

The competent parliamentary committee of the National Assembly shall hear the minister at least once each year, if the minister considers it appropriate and, where applicable, shall also hear the deputy minister or chief executive officer to examine their administrative management.

The parliamentary committee may examine

(1) the service statement, and the results achieved in relation to the administrative aspects of a strategic plan or an annual expenditure management plan ;

(2) the results achieved in relation to the objectives of an affirmative action program or hiring plan for handicapped persons that is applicable to the department or body, and in relation to the hiring objectives determined by the Conseil du trésor with regard to the various segments of Québec society ;

(3) any other matter of an administrative nature under the authority of the department or body that is noted in a report of the Auditor General or the Public Protector.

CHAPTER III

HUMAN RESOURCES MANAGEMENT

30. The Conseil du trésor shall involve departments and bodies whose personnel is appointed in accordance with the Public Service Act in developing the management framework applicable to them.

31. The Conseil du trésor shall establish human resources management policies for the public service that are consistent with the objectives of the Public Service Act.

It shall facilitate the development of human resources development plans and future human resources plans by departments and bodies.

32. As concerns the public service, the Conseil du trésor shall

(1) establish a classification of positions or position holders and the minimum conditions of eligibility for classes of positions or grades ;

(2) define staffing practices to be used in filling positions ;

(3) determine the remuneration, employee benefits and other conditions of employment of public servants.

NOVA SCOTIA

Extracts from the Relevant Legislation

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(b) achieving and maintaining levels of Crown net worth that provide a buffer against factors that may impact adversely on the Crown's net worth in the future;

(c) managing prudently the fiscal risks facing the Crown;

(d) pursuing policies that are consistent with achieving a reasonable degree of predictability about the level and stability of tax rates, programs and services for future years; and

(e) adopting and implementing a fiscal decision-making system that is rational, fair, efficient, credible, transparent and accountable.

82 (1) The Minister shall prepare a consolidated fiscal plan for the Government for each fiscal period.

(2) The Minister shall table a consolidated fiscal plan at the time the Minister tables the estimates for a fiscal year in the House of Assembly.

(3) A consolidated fiscal plan shall include

(a) fiscal projections for the four-year period referred to in the consolidated fiscal plan;

(b) the major economic assumptions the Minister made in preparing the plan, including the effect changes in the assumptions may have on the finances of the Government in the fiscal period to which the plan relates;

(c) a summary of the Government's business plan for the first year of the fiscal period, as well as such portions of the business plans for the first year of the fiscal period of a department, government business enterprise or government service organization as the Minister considers appropriate; and

(d) such other information as the Minister considers appropriate.

83 (1) The Minister shall prepare a report for each fiscal year in a form and at the time determined by the Minister.

(2) A report prepared pursuant to subsection (1) shall include

(a) information that shows outcomes against the business plan information for that fiscal year; and

(b) any other information the Minister considers appropriate.

(3) Reports prepared pursuant to subsection (1) shall be submitted to the House of Assembly not later than December 31st next following the end of the fiscal year reported on and, if the House is not sitting, the Minister shall file the report with the Clerk of the House.

84 (1) The Governor in Council may make regulations

NOVA SCOTIA (CONT'D.)

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- (a) defining any word or expression used but not defined in this Act;
 - (b) deemed necessary or advisable to carry out effectively the intent and purpose of this Act.
- (2) The exercise by the Governor in Council of the authority contained in subsection (1) is regulations within the meaning of the *Regulations Act*.

SCHEDULE

Government Service Organizations

Annapolis Valley Regional School Board
Art Gallery of Nova Scotia
Bedford Waterfront Development Corporation
Cape Breton Healthcare Complex
Cape Breton Victoria Regional School Board
Central Regional Health Board
Check Inns Limited
Chignecto-Central Regional School Board
Collège de l'Acadie
Conseil Scolaire Acadien Provincial
Eastern Regional Health Board
Fisheries and Aquaculture Development Fund
Halifax Regional School Board
Industrial Expansion Fund
Insured Prescription Drug Plan Trust Fund
Izaak Walton Killam-Grace Health Centre
Law Reform Commission
Northern Regional Health Board
Nova Scotia Arts Council
Nova Scotia Business Development Corporation

http://www.gov.ns.ca/legi/legc/bills/58th_1st/3rd_read/b046.htm

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NOVA SCOTIA (CONT'D.)

Act

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Nova Scotia Community College
Nova Scotia Crop & Livestock Insurance Commission
Nova Scotia Farm Loan Board
Nova Scotia Film Development Corporation
Nova Scotia Freedom of Information and Protection of Privacy Office
Nova Scotia Gaming Foundation
Nova Scotia Harness Racing Incorporated
Nova Scotia Hospital
Nova Scotia Housing Development Corporation
Nova Scotia Housing Development Fund
Nova Scotia Innovation Corporation
Nova Scotia Legal Aid Commission
Nova Scotia Municipal Finance Corporation
Nova Scotia Police Commission
Nova Scotia Power Finance Corporation
Nova Scotia Primary Forests Products Marketing Board
Nova Scotia Utility and Review Board
Novaco Limited
Provincial Community Pastures Board
Provincial Drug Distribution Program
Public Archives
Queen Elizabeth II Health Sciences Centre
Resource Recovery Fund Board Incorporated
Rockingham Terminal Incorporated
Sherbrooke Restoration Commission
Southwest Regional School Board

http://www.gov.ns.ca/legi/legc/bills/58th_1st/3rd_read/b046.htm

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NOVA SCOTIA (CONT'D.)

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Strait Regional School Board

Sydney Environmental Resources Limited

Tidal Power Limited

Trade Centre Limited

Upper Clements Family Theme Park Limited

Waterfront Development Corporation

Western Regional Health Board

Government Business Enterprises

Halifax-Dartmouth Bridge Commission

Highway 104 Western Alignment Corporation

Nova Scotia Gaming Corporation

Nova Scotia Liquor Commission

Nova Scotia Resources Limited

Sydney Steel Corporation

(2) For greater certainty, Sections 76 to 78 of Chapter 365, as enacted by subsection (1), apply to the 2002-2003 and subsequent fiscal years of the Province.

PART XII

SENIOR CITIZENS' FINANCIAL AID ACT

72 Clause 18(b) of Chapter 419 of the Revised Statutes, 1989, the *Senior Citizens' Financial Aid Act*, is repealed.

PART XIII

STOCK SAVINGS PLAN ACT

73 Chapter 445 of the Revised Statutes, 1989, the *Stock Savings Plan Act*, is repealed.

PART XIV

SUMMARY PROCEEDINGS ACT

74 Section 4A of Chapter 450 of the Revised Statutes, 1989, the *Summary Proceedings Act*, is repealed and the following Section substituted:

http://www.gov.ns.ca/legi/legc/bills/58th_1st/3rd_read/b046.htm

09/11/2000

PRINCE EDWARD ISLAND

Extracts from the

Financial Administration Act

Cap. F-9

21

(6) Repealed by 1997,c.22,s.30. 1996, c.15, s.22 {eff.} Oct. 1/96; 1997,c.22,s.30.

Application to
regional health
authority
Contracts

68. The Lieutenant Governor in Council may give directions with respect to the conditions upon which a Crown corporation may undertake contractual commitments. 1996, c.15, s.22 {eff.} Oct. 1/96.

69. A reporting entity shall establish reserves for depreciation, uncollectible accounts and for other purposes in accordance with generally accepted accounting principles. 1996, c.15, s.22 {eff.} Oct. 1/96.

Reserves

70. (1) A reporting entity shall keep proper books of account and proper records in relation thereto.

Books

(2) Subject to such directions as to form as the Board may give, a reporting entity shall prepare in respect of each financial year, statements of accounts which shall include a balance sheet, a statement of income and expense and a statement of changes in financial position, and such other information in respect of the financial affairs of the reporting entity as the appropriate Minister, the Board or the Comptroller may require.

Statements of
accounts

(3) Each reporting entity shall, as soon as possible, but within three months of the termination of each financial year or at some earlier date as may be determined by the Board, submit an audited statement of accounts specified in subsection (2) to the appropriate Minister.

Audited statements

(4) The Minister shall provide the audited statement to the Board, the Comptroller and the Auditor General immediately upon receipt of the statement.

Distribution of
statement

(5) Each reporting entity shall submit an annual report to the appropriate Minister in such a form as he may require which shall include an audited statement of accounts specified in subsection (2) and statement of goals and results achieved during the reporting period, and the Minister shall

Annual report

(a) lay the report before the Legislative Assembly within fifteen days after he receives it, or if the Legislative Assembly is not then in session, within fifteen days after the commencement of the next ensuing session;

(b) make the report available to the general public as soon as possible, but within six months of the end of the financial year whether or not the document has been laid before the Legislative Assembly.

PRINCE EDWARD ISLAND (CONT'D.)

SECTION 10: ACCOUNTABILITY AND GOVERNANCE MATTERS

1

10.01 Annual Reporting Framework

10.01 ANNUAL REPORTING FRAMEWORK

(1) PURPOSE

The primary purpose of the Annual Reporting Framework is to provide direction and guidelines on the principles, content and process which must be addressed in the preparation and presentation of Annual Reports.

(2) APPLICATION OF THE POLICY

The application of this policy is referenced to the schedules of the *Financial Administration Act* [FAA] (reference Section 3.01 of *MB Policy And Procedures Manual*) and applies as follows:

- Schedule "A" - Departments (except the Legislative Assembly)
 - Schedules "B", "C", & "D" - Crown Corporations and Reporting Entities
- While this policy **does not apply in total** to the Legislative Assembly, the **spirit and intent** of the policy should serve as a **guideline** for this entity in developing its own policy.

(3) DEFINITIONS

For the purpose of this policy, the following definitions shall apply:

- (a) "**crown corporation(s)**" means a corporation included in Schedule "B" to the *Financial Administration Act*;
- (b) "**department(s)**" means a department or division of the public service included in Schedule "A" to the *Financial Administration Act*;
- (c) "**Deputy Head**" means the Deputy Minister of a department or the Chief Executive Officer of a crown corporation or reporting entity;
- (d) "**FAA**" means the *Financial Administration Act*;
- (e) "**financial year**" means the twelve (12) month period adopted by a department and reporting entity as its business year, and on which it regularly prepares financial and other annual reports. For the purpose of clarity, the financial year-end for Government departments and most of its reporting entities is March 31, however, school boards, Grain Elevators Corporation and Workers Compensation Board have year-ends other than March 31st;
- (f) "**reporting entity**" means an organization that is accountable for the administration of its financial affairs and resources to a Minister or through a Minister to the Legislative Assembly and includes those listed in Schedules "B", "C" or "D" to the FAA.

November, 1997

PRINCE EDWARD ISLAND (CONT'D.)

2

SECTION 10: ACCOUNTABILITY AND GOVERNANCE MATTERS
10.01 Annual Reporting Framework

(4) POLICY APPROVAL/AMENDMENT

This policy was approved by Executive Council (D#178/97) on April 3, 1997, on the recommendation of Management Board (MB#243/96, March 26, 1997).

In cases where an interpretation is required, such should be referred to the Secretary to Management Board or his/her delegated officer who will make an interpretation or refer the matter to Management Board if a Board decision is deemed necessary.

(5) POLICY STATEMENT

(a) Focus on Accountability:

In support of the recent amendments to the FAA to improve and enhance the reporting and accountability requirements to the Legislative Assembly and the general public, Government has approved this Annual Reporting Framework. The principles and guidelines outlined in this Framework are intended as “high level” standards and provide flexibility for departments and reporting entities to meet their specific objectives, however, the basic intent of “improved accountability” must be recognized.

(b) Phase-In Period:

Recognizing that the type of current planning and reporting processes vary between departments/reporting entities, this policy allows for a three-year phase-in period for full compliance, but with the understanding that all departments and reporting entities make “best efforts” to meet the spirit and intent of the Framework as quickly as possible. **It must be noted that the six-month deadline for the public release of annual reports is a requirement of the FAA and must be met for all reporting periods ending subsequent to October 1, 1996.**

(6) PRINCIPLES

(a) Purpose of Annual Reports:

(i) An Accountability Instrument:

The primary purpose is to serve as an **accountability** document / vehicle to permit the stakeholders (eg. Executive Council, Legislative Assembly and the taxpayers) to assess the performance of departments and reporting entities, and the results achieved for tax money spent.

April, 1997

PRINCE EDWARD ISLAND (CONT'D.)

SECTION 10: ACCOUNTABILITY AND GOVERNANCE MATTERS

3

10.01 Annual Reporting Framework

- (ii) **An Information Document:**
An annual report is an appropriate vehicle to provide easy access to summary information on program activity, statistical data on various sectors and other such information which may be of public interest.
 - (iii) **An Historical Record:**
Departmental annual reports also serve as a significant source of historical information. They **should provide consistent information over extended time periods to allow researchers to locate indicators of departmental activity, organizational structure and service philosophy.**
 - (iv) **Promotional Benefits:**
Certain departments/reporting entities may wish to design the report and include information which will assist in promoting the Province and/or certain goals. While a “reasonable” amount of effort on promotional objectives is appropriate, it should not detract from the report’s primary purpose which is accountability.
- (b) **Quality of Information:**
- Information reported should be of high quality in that it meets the following tests:**
- relevant (of interest to users);
 - complete (financial as well as non-financial information)
 - timely (prepared and presented to stakeholders within a reasonable time);
 - objective, fair and accurate;
 - consistent (similar over time);
 - comparable (results with goals and intentions)
 - promotes understanding without oversimplification
 - high level of readability (without excessive detail)
 - **be forward looking in terms of strategic approach** to significant issues within the organization’s mandate.
- (c) **Financial Information - Planned vs Actual:**
The FAA requires that financial statements be included as part of the annual reports of reporting entities. Relevant financial information should also be included in departmental annual reports. In support of the principles of accountability and quality information, actual financial results **should be easily compared with the monies budgeted** for such purposes. In some cases, the financial information will extend beyond the funds appropriated by the Legislative Assembly however this should not diminish the need for reporting on the **total (gross) budget, actual results and explaining any significant variances.**

April, 1997

PRINCE EDWARD ISLAND (CONT'D.)

4

SECTION 10: ACCOUNTABILITY AND GOVERNANCE MATTERS

10.01 Annual Reporting Framework

(d) Users:

(i) Primary:

Annual reports, in the first instance, are reports by the **Minister** responsible to Members of the **Legislative Assembly** and the **general public (taxpayers)** of Prince Edward Island.

(ii) Secondary:

Annual reports are also critical/useful to other stakeholders such as:

- Bond Rating Agencies
- Investors
- Government's Central Agencies
- Researchers
- Employees
- Other Jurisdictions (provinces, etc.)

(7) REPORTING TIMEFRAME

- (a) The FAA amendments require that annual reports for reporting entities be made public within **6 months after the financial year-end**, whether or not the Legislature is in session. This time frame also applies to departments.
- (b) Annual reports must **cover the same period as the organization's financial year** and report activities, performance and achievement of results on this basis. Notwithstanding the need to focus on the stated reporting period, **annual reports may also include historical information on trends and/or forward-looking information which may extend beyond the report period.**
- (c) Certain statistical data may only be easily available on another basis, such as calendar year. It would be appropriate to include such data but clearly identified as representing a period different from the reporting period.

(8) CONTENT GUIDELINES

In general terms, Annual Reports should address most, if not all, of the types of information referenced below:

(a) **Message from the Minister:**

A statement by the Minister indicating his/her responsibility for performance of the organization and endorsing the report to the stakeholders.

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(b) **Overview:**

As an introduction, the report should put the matter in context by providing the reader with an overview of the organization's essence, purpose and approach to operation. Significant components of this introduction include:

(i) **Mandate:**

A statement of the terms of reference/authority under which the organization operates.

(ii) **Mission Statement:**

An overview of the organization's purpose stated in terms of outcomes rather than process.

(iii) **Vision Statement:**

A description (at the high level) of the desired future state; how the organization views its "world" at some time in the future assuming that the intended results can be achieved (short and precise).

(iv) **Values:**

A description of the principles to be used by the organization to meet its vision.

(c) **Legislative Responsibility:**

Listing of the *Acts* that the department is responsible for administering is valuable information in terms of illustrating the department/reporting entity's authority to conduct its business.

(d) **Deputy Head's Overview:**

The statement by the Deputy Head should set the tone for the report and include a reference to his/her endorsement of the report.

(e) **Year in Review:**

A summary overview as to what happened in the sector over the past year may be of interest to readers and provide an interesting introduction.

(f) **Organizational Chart:**

(i) An Organizational Chart is a valuable way to provide the reader with a snapshot of the department/reporting entity's structure and lines of accountability, and improve the readability of the report.

(ii) Staffing Summary

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(g) Accountability Reporting - Overview:

- (i) In the interest of brevity and ensuring a high level of readability, an annual report should include an overview section dealing with the organization's performance.
 - what results/outcomes the organization wants to accomplish
 - the timeframe for obtaining the stated results/outcomes
 - why the results are important
 - how performance is measured
 - the success or failures over the reporting period; and
 - how shortcomings will be addressed for the future
- (ii) The overview should also address the strategies used to obtain the intended results and a comparison of the resources allocated to those actually used.

(h) Division/Program Accountability - Results/Outcomes Achieved:

- (i) In addition to the overview summary, reports should normally include a separate section in the report on each of the main strategies, programs, etc., particularly for those organizations which have significant/complex mandates.
- (ii) While the focus should remain on accountability for the "key results"/outcomes achieved against intended goals, the information on the results, how these results were measured and the strategies used, will be in greater detail than in the overview section.
- (iii) The relationship of the division's goals to the organization's overall goals should also be addressed.

(i) Program Activity and Information:

- (i) This section could include information on program activity, sector activity and other data and statistical information which may be of interest to the reader.
- (ii) Tables of statistical data may be more appropriately included as an appendix rather than in the body of the report.

(j) Financial Information:

Annual reports should include a section or an appendix on financial information which sets out the approved budget, actual results and variances. In the case of reporting entities, a copy of the audited financial statements must be included.

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(9) PUBLIC RELEASE PROCESS

- (a) The Clerk of the Legislative Assembly is authorized under the "Rules of the Legislative Assembly" (Rule 80, k) to receive "command documents" at times when the House is not in session and cause these documents to be distributed to all Members of the House.
- (b) The following outlines the procedure for tabling annual reports and other "command" documents between sessions of the Legislative Assembly in order to ensure Members of the House receive reports in a timely and efficient manner:
 - (i) Forward 30 copies of the annual report to the:
Office of the Clerk
Province House
P. O. Box 2000
Charlottetown, PE, C1A 7N8

All copies intended for public distribution should be delivered to Island Information Services (IIS) and embargoed for three working days to ensure Members have had an opportunity to receive their copy.

- (ii) Upon receipt of the annual reports, the Clerk will distribute a copy to all Members and, after three working days will notify IIS to ensure that the report has been made available for public release.
- (iii) The Clerk will keep a record of all reports tabled in this fashion during the intersession and will advise the House within 15 days of the start of the next session to meet the requirements of Section 70(5)(a) of the *Financial Administration Act*.

(10) FRENCH SERVICES POLICY APPLICATION

In accordance with Government's French Services Policy, departments and reporting entities are required to prepare and publish in French, an Executive Summary of their annual reports. The name and telephone number of a bilingual employee who may be contacted for more information must be listed in the Executive Summary.

For more information, departments may contact the Department of Community Affairs and Attorney General, Francophone Affairs, at 854-7440 (on Centrex).

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VIRGINIA - U.S.A.

VIRGINIA ACTS OF ASSEMBLY -- 2000 SESSION

CHAPTER 424

An Act to amend and reenact § 2.1-391 of the Code of Virginia, relating to duties of the Department of Planning and Budget.

[H 1065]

Approved April 4, 2000

Be it enacted by the General Assembly of Virginia:

1. That § 2.1-391 of the Code of Virginia is amended and reenacted as follows:

§ 2.1-391. Duties of Department.

The Department shall have the following duties:

1. Development and direction of an integrated policy analysis, planning, and budgeting process within state government.
2. Review and approval of all substate district systems boundaries established or proposed for establishment by state agencies.
3. Formulation of an executive budget as required in this chapter. In implementing this provision, the Department of Planning and Budget shall (i) utilize the resources and determine the manner of participation of any executive agency as the Governor may determine necessary to support an efficient and effective budget process notwithstanding any contrary provision of law and (ii) make an appropriate reduction in the appropriation and maximum employment level of any state agency or institution in the executive branch of government which reports involuntary separations from employment with the Commonwealth due to budget reductions, agency reorganizations, or workforce down-sizings, or voluntary separations from employment with the Commonwealth as provided in the second and third enactments of the act of the General Assembly creating the Workforce Transition Act of 1995 (§ 2.1-116.20 et seq.). In the event an agency reduces its workforce through privatization of certain functions, the funds associated with such functions shall remain with the agency to the extent of the savings resulting from the privatization of such functions. Such budget shall include reports, or summaries thereof, provided by agencies of the Commonwealth pursuant to subsection E of § 2.1-20.01:1.
4. Conduct of policy analysis and program evaluation for the Governor.
5. Continuous review of the activities of state government focusing on budget requirements in the context of the goals and objectives determined by the Governor and the General Assembly and monitoring the progress of agencies in achieving goals and objectives.
6. Operation of a system of budgetary execution to assure that agency activities are conducted within fund limitations provided in the appropriation act and in accordance with gubernatorial and legislative intent.
7. Development and operation of a system of standardized reports of program and financial performance for management.
8. Coordination of statistical data by reviewing, analyzing, monitoring, and evaluating statistical data developed and used by state agencies and by receiving statistical data from outside sources, such as research institutes and the federal government.
9. Assessment of the impact of federal funds on state government by reviewing, analyzing, monitoring, and evaluating the federal budget, as well as solicitations, applications, and awards for federal financial aid programs on behalf of state agencies.
10. Review and verification of the accuracy of agency estimates of receipts from donations, gifts or other nongeneral fund revenue.
11. Development, coordination and implementation of a performance management system involving strategic planning, performance measurement, evaluation, and performance budgeting within state government. The Department shall ensure that information generated from these processes is useful for managing and improving the efficiency and effectiveness of state government operations, and is available to citizens and public officials.
12. Development, implementation and management of an Internet-based information technology system to ensure that citizens have access to performance information.

VIRGINIA - U.S.A. (CONT'D.)

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2. That the Governor shall appoint a Performance Management Advisory Committee to provide input regarding the direction and results of the state's performance management efforts. The Advisory Committee shall not have more than seven members, each serving a one-year term and without compensation. Citizen members shall be reimbursed for necessary and reasonable expenses incurred in the performance of their duties as members of the Advisory Committee. Staff support for the Advisory Committee shall be provided by the Department of Planning and Budget, with the Director of the Department serving as chairman of the Advisory Committee. An annual report of the Advisory Committee's work and recommendations shall be issued by July 30th, with the first report due July 30, 2001. The annual report shall be provided to the Secretary of Finance who shall forward copies of it to the Governor and the members of the General Assembly no later than August 5 each year.