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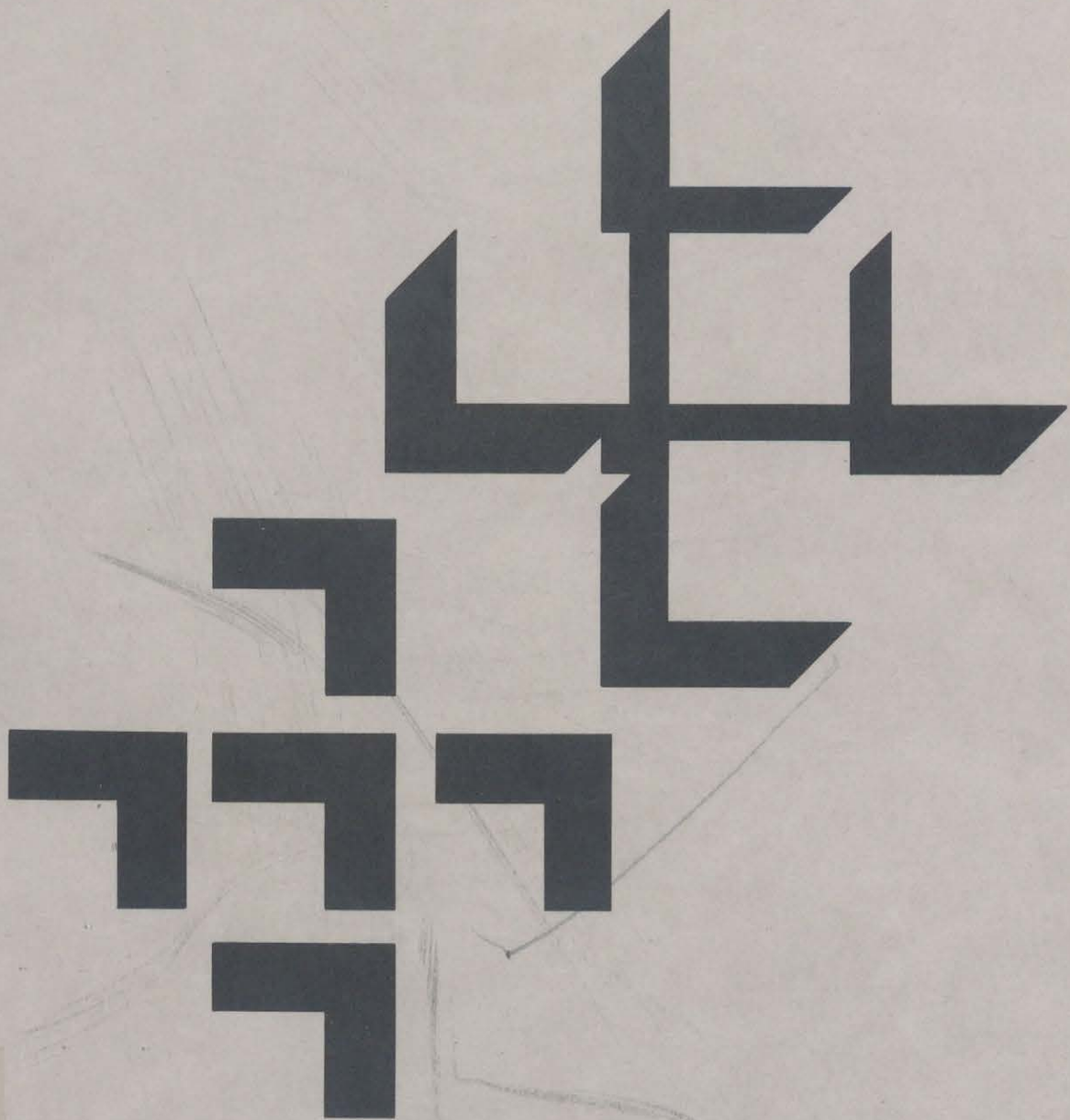
Gouvernement  
du Canada

Regional  
Economic  
Expansion

Expansion  
Économique  
Régionale

# Improvements in Management Practices and Controls. (IMPAC)

# Action Plan



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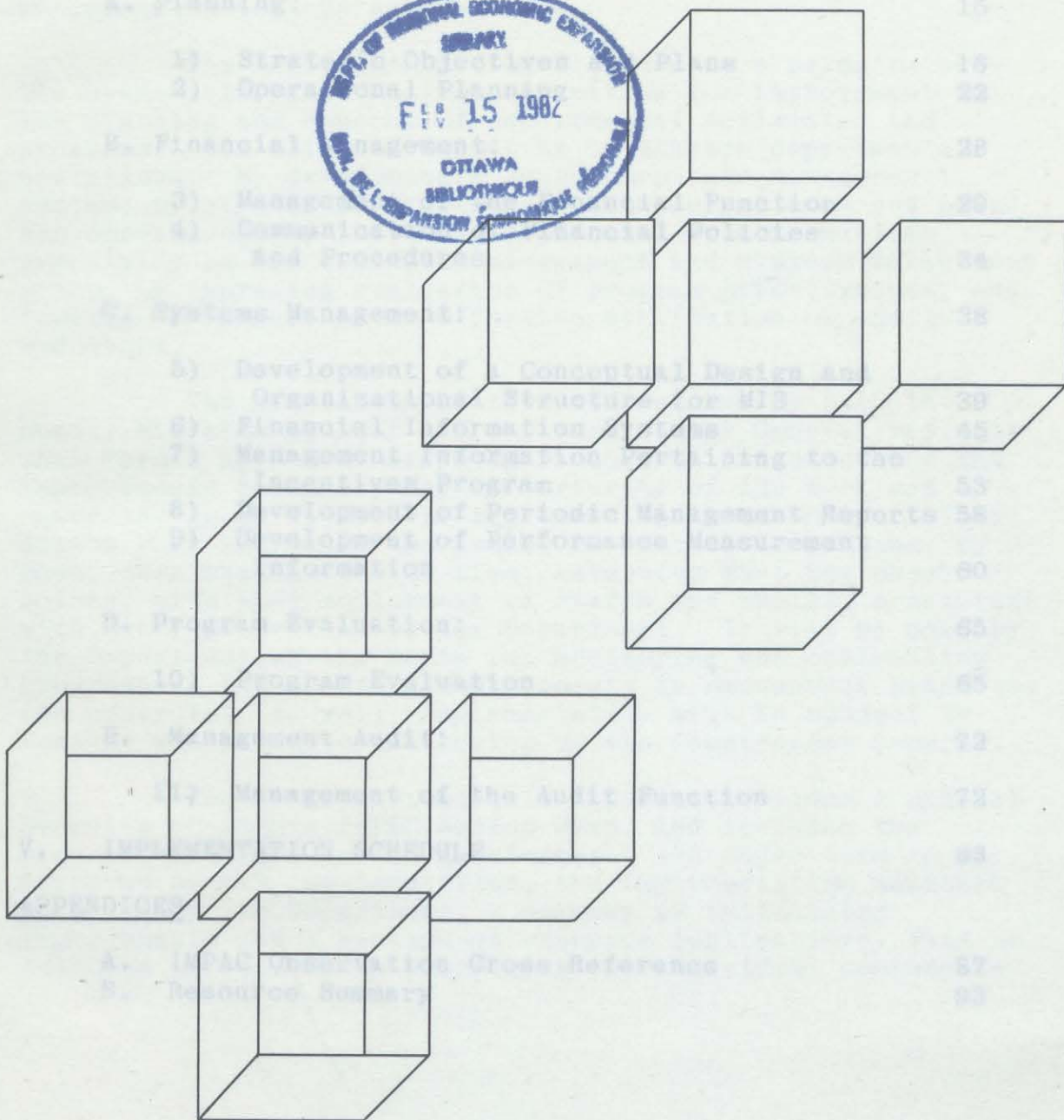
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This document is the Action Plan for improvements in management practices and controls in the Department of Regional Economic Expansion (DREE).

The Action Plan has been prepared by DREE, in consultation with the Office of the Comptroller General, following consideration of the Comptroller General's IMPAC Survey of the Department, which was presented to DREE on October 3, 1979. Consideration was also given to a number of other management issues which were identified either by departmental personnel in the performance of their on-going management functions, or by organizational units (internal and external) which were charged at various times with identifying opportunities for improvement in the Department's management practices and controls.

The DREE IMPAC Action Plan has as a prime purpose the systematic pursuit of opportunities for improvement in the planning and control of departmental activities and programs. Its ultimate intent is to enhance departmental operations: by developing a sound corporate management system; by strengthening linkages between policies and plans and operations; by improving department-wide mechanisms especially in the financial management and systems management areas; by improving evaluation of program effectiveness; and, finally, by ensuring the effective utilization of audit resources.

The Memorandum of Agreement signed by both the Deputy Minister of DREE and the Comptroller General reflects that formal agreement has been reached on the nature of the improvements required, and the priority of the work and resources to be applied in implementing improvements. This Action Plan addresses the issues of what is to be done, by whom, over what period of time, involving what key check points, with what deployment of staffs and skills, consistent with other priorities of the Department. It will be used by the Department as the basis for monitoring and controlling progress in implementing improvements in management practices and controls. As well, implementation will be subject to regular and periodic monitoring by the Comptroller General.

The first part of this document provides a general overview of DREE's IMPAC Action Plan, and includes the process which led to its development, the objectives to be achieved by its implementation, the implementation approach selected by the Department, a summary of anticipated improvements and a section on resource implications. This is followed by statements describing the individual components

forming the Plan, broken down into 11 subject areas, which fall under the general headings of Planning, Financial Management, Systems Management, Program Evaluation and Management Audit. The subsequent section deals with the schedule for the implementation of the various actions. Finally, the appendices to the Action Plan provide an IMPAC observation cross reference and a resource summary.

The Comptroller General of Canada and the Deputy Minister of the Department of Regional Economic Expansion hereby agree that the tasks set out under this Action Plan will be completed within the time frames indicated in respect of individual activities.

The completion of these tasks will fulfill the requirements for the Department of Regional Economic Expansion to improve its managerial practices and controls, both as suggested by the IMPAC Survey and as observed by departmental management.

The additional resources to complete the tasks of this Action Plan will be negotiated with and obtained from the Office of the Comptroller General in accordance with the Implementation Assistance Program.

Dated this the 31 of March, 1981

  
\_\_\_\_\_  
Comptroller General  
of Canada

  
\_\_\_\_\_  
Deputy Minister, Department  
of Regional Economic  
Expansion



This part of the Action Plan provides a general overview of DREE's IMPAC Action Plan, and includes the process which led to its development, the objectives to be achieved by its implementation, the implementation approach selected by the Department, and a summary of improvements.

## A. Background

Following receipt of the Comptroller General's findings, a meeting was held between the Deputy Minister and the Comptroller General to review the report and to decide on a course of action in order to address the observations identified in the IMPAC Report. To this effect, the Deputy Minister established a DREE IMPAC Task Force to prepare a departmental Action Plan. The Task Force's mandate and work plan were approved by the Management Board on May 13, 1980.

The Task Force, which reported to a Steering Committee (the Management Board) through the Senior Assistant Deputy Minister, was headed by the Director General, Planning and Coordination, DREE Atlantic (Moncton), who was seconded to Headquarters for the duration of the project. In addition, a number of other departmental personnel were involved, either through working directly with the Task Force, or through one of the Working Groups which were established under the Task Force.

The IMPAC Survey conducted in DREE was divided into four major areas: Planning, Organizing and Implementing, Controlling and Internal Audit. These four areas were further divided into subsidiary items, each of which was examined and appraised.

In summary, the Survey rated DREE's overall performance as generally satisfactory with the exception of the following:

### 1. Planning

Strategic, long-term and operational objectives, plans and budgets should be formally developed, reviewed, approved and communicated. This activity should address factors such as alternatives, benefits, specificity, priorities and accountability.



## 2. Organizing and Implementing

Organizational relationships and control structures need to be improved, and such factors as organizational structure and responsibilities, functional linkages and staffing and training must be addressed in a number of areas. For example, problems exist in the assignment of responsibility for program evaluation.

The functional authority of Headquarters in the financial areas should be clarified. The Survey suggests that improvements may be made by having the Director General, Financial Services, participate in the selection and performance rating of regional senior financial officers, by finalizing the policy statements on management of the financial function and by initiating formal financial administration training programs.

## 3. Controlling

Management control should be strengthened by defining performance standards, information needs, means of communicating between the regions and Headquarters, documenting the management information and decision-making system, and placing greater emphasis on ex-post program evaluation.

## 4. Internal Audit

The audit function should be viewed as a key tool for monitoring departmental performance. To complement the expansion in scope which has been evolving over the past few years, senior management needs to increase its involvement in audit activities. A departmental audit committee could assist management in this area.

## **B. Strengths**

Overall DREE was seen to have strengths in the areas of economic analysis, policy analysis and federal-provincial consultation.

DREE's in-house economic analysis, inter-departmental consultations and consultations through the General Development Agreement (GDA) process provide strategic insight into "what's needed" for regional economic development. Such analyses and consultations provide organized strategic perspectives on regional economics and specific strategic insight on particular sectors, areas or issues. Finally, DREE was recognized as having a strong capacity for the analysis of major industrial projects.

Roles and responsibilities for long-term planning are well defined; DREE's business is in long-term planning and it has developed considerable expertise in this area. DREE compiles extensive planning information which is the main source for government information on regions and provinces. Strategic plans and objectives are well documented and widely distributed internally and externally. All GDAs are published. DREE and Prairie Farm Rehabilitation Administration (PFRA) annual reports provide comprehensive overviews of the directions being taken by the Department. Program plans are well communicated within DREE, to other government departments and to provincial governments. For example, subsidiary agreements are published and Treasury Board submissions and letters of approval are sent to all ADMs.

### C. Objectives of the Action Plan

This Plan takes into account recommendations and suggested improvements contained in the IMPAC Survey, assessment by senior departmental management of the current status of management practices and controls in DREE, and recognition of a number of fundamental changes in government-wide management practices, such as the Expenditure Management System, which will influence this Department. The fundamental changes occurring in management practices have been accelerated by the current environment of fiscal restraint, which requires that greater attention be paid to management issues. Trade-offs will be an increasing part of managing in a period of restraint, and in this regard it is safe to say that inadequate planning leads to more arbitrary trade-offs. It can, therefore, be assumed that control will be more formal, and this will mean a more rigorous comparison of results to plans.

The overall objectives of the Action Plan are as follows:

1. to ensure that DREE's corporate and departmental management practices and controls are supportive of its mandate and objectives;
2. to refine management practices and controls to better reflect the relationship between resources used and outputs produced;
3. to strengthen managerial accountability within DREE to ensure that line and staff managers are assigned clear objectives and goals and the resources and authorities needed to achieve their goals; and to ensure that managerial performance is judged on the basis of goal achievement in relation to resources used;

4. to ensure the Department can effectively respond to new planning and expenditure management procedures of the Federal Government;
5. to refine the planning process through improvements in the strategic and operational planning components;
6. to review and implement, as necessary, a number of financial and systems management improvements;
7. to refine the management review function by effecting changes in the areas of Program Evaluation and Management Audit;
8. to ensure that DREE's overall management practices and controls are supportive of its decentralized organizational structure; and
9. to ensure that DREE's management practices and controls can be flexible enough to accommodate changes in developmental policies and programs.

#### **D. Implementation Approach**

To ensure the effective utilization of the findings of the IMPAC Survey, and to satisfy the requirements of both senior departmental management and the Office of the Comptroller General, an internal mechanism will be established with the capacity and responsibility to monitor and to expedite the implementation of recommendations contained in the Action Plan.

DREE will thus establish a Corporate Management Directorate, under the leadership of a Senior Executive and reporting to the Senior Assistant Deputy Minister (Senior ADM). In addition to the implementation function related to the IMPAC Action Plan, this body could be responsible for a continuing review of management practices and controls within the Department.

In keeping with the decentralized nature of the Department, the Senior ADM will have available the advice of a consultative committee consisting of regional and functional representatives. This committee will be chaired by the Senior Executive responsible for Corporate Management, and will serve in an advisory capacity. In addition to providing advice to the Senior ADM, this committee will ensure that regional and functional interests are taken into consideration, and that regional and functional ADMs have a focused access to IMPAC-related activities.

Specific functions to be undertaken by the Corporate Management Directorate will include:

1. dissemination of the Plan to officers identified as being responsible for implementation, and ensuring that the nature of that responsibility is clearly appreciated and acknowledged;
2. on-going coordination of IMPAC activities, including providing advice to senior staff responsible for the implementation of commitments;
3. monitoring the implementation process in relation to identifiable target dates and commitments;
4. determining areas of concern, and resolving problems associated with the successful implementation of the Plan; this includes identification of any revisions required;
5. advising and counselling senior departmental management on management issues;
6. liaising with the Office of the Comptroller General; and
7. controlling the allocation of resources provided through the Comptroller General's Implementation Assistance Program.

The monitoring and reporting to senior departmental management will focus on three main types of activities:

1. Milestone Reviews to assess progress versus planned accomplishments, and to explain variances and corrective action;
2. Periodic Reviews of the IMPAC process to maintain an overview of the Action Plan in light of the changing environment, and to determine if changes to the Action Plan may be necessary; and
3. Annual Reviews to assess the Department's progress during the past year and its plans for the coming year, assess benefits to date, and determine the continued validity of the Action Plan.

## **E. Summary of Anticipated Improvements**

The following is a brief summary of the major areas of improvement the Department will address in the implementation of this Action Plan. The overall benefit to be expected is a sound corporate management system which rationally meets the needs of the regions while providing the degree of central control necessary to such a decentralized department. A more detailed consideration of these improvements is contained in section IV.

### **1. Planning**

The intent of the Action Plan is to introduce a Department-wide planning system which clearly relates strategic, long-term and current year planning and budgeting. The system will incorporate the strengths while overcoming the deficiencies noted by the Comptroller General. Advantage will be taken of this opportunity to develop a system which better responds to the requirements of the Expenditure Management System. Benefits to be expected are: better information for decision making, a better basis for performance monitoring and ex-post program evaluation and a facilitation of all control activities.

### **2. Financial Management**

The Action Plan, through a number of changes which will be implemented in the field of financial administration, will ensure that the organizational structure and the stated responsibilities of the financial management function within DREE comply with established guidelines. Changes will also correct weaknesses which were identified in the communication of financial policy and procedures. The results of these improvements will be the establishment of the principle of functional accountability within the Department, where the lines of functional authority are clearly set, and the completion and official issue of the component volumes of the Financial Management Manual.

### **3. Systems Management**

A number of projects, dealing with the major aspects of the DREE information and performance measurement systems, will be pursued in the implementation of this Plan. This will result

in improving the management control function by having a better definition of performance standards and information needs, by formalizing the means of communicating between the regions and Headquarters, and by documenting the management information and decision-making systems.

#### 4. Program Evaluation

The development of a departmental program evaluation capability will meet the needs of departmental management and satisfy deficiencies identified by the IMPAC Survey. This will have the effect of strengthening the management review and control functions. It will result in the formal establishment of a program evaluation policy, the structuring and staffing of the program evaluation capability, and the establishment of a program evaluation plan at both the national and regional levels.

#### 5. Management Audit

The intent of this Plan is to ensure that a comprehensive audit approach is pursued by the Department, whereby senior management plays an increased role. The result will be the preparation and issue of further guidelines or terms of reference as a means of documenting and informing departmental managers with respect to the role and function of audit services. The overall impact will therefore be to further strengthen the management review function within DREE.

### **F. Resource Implications**

The tasks detailed in this plan will add a significant workload to the Department, which will not be able to be fully absorbed. Accordingly, as stated in the Memorandum of Agreement, the additional resources necessary to complete the tasks will be negotiated with and obtained from the Office of the Comptroller General through the Implementation Assistance Program.

Summaries of person-months required by task, contracted resources by task, and Corporate Management Directorate costs are available in Appendix B. The estimated total cost to implement the departmental Action Plan is \$1,566,000 over approximately three years.

It should be emphasized that the resources identified in this Plan are only core resources and do not include established support personnel and the time of officers who may need to be made available for occasional consultative-liaison meetings.



**IV. AREAS/SUBJECTS**





## A. Planning

DREE operates in a highly complex environment where its objectives and plans reflect federal government regional development priorities and are influenced by provincial governments and, to a lesser extent, by other federal government departments. Its strategic objectives are established within a broad strategic framework, primarily in General Development Agreements (GDAs) with individual provinces and in the Regional Development Incentives Act (RDIA). A thorough review has recently been conducted which may lead to the development of new or modified strategies.

The long-range operational plans based on this strategy are developed through a series of subsidiary agreements with provinces and other instruments in which specific development projects are identified and funded.

The IMPAC Survey indicated that the Department has a very strong base in economic analysis and planning and that its approach to the development of strategic objectives and plans was generally satisfactory, though the objectives were insufficiently precise in both General Development Agreements and subsidiary agreements and were not prioritized. The lack of a formal, long-range operating plan against which performance may be monitored was noted as was the absence, in most cases, of annual work plans.

The tasks set out in this section address the development of well defined planning processes at each level, strategic, long-range operational and annual work plans, and the links among them. In addition, two tasks address particular IMPAC observations relating to the specificity of GDA objectives and the lack of functional classification of expenditures which could lead to more effective planning. In designing the processes, the impact of the new operational environment, i.e. the requirements of the Ministry of State for Economic Development, will be taken into account.

**Subject** Strategic Objectives and Plans

**Subject No.** 1

### **Present Situation**

A major policy review was undertaken in 1978-79 under the direction of the ADM, Planning and Coordination, leading to the preparation of Cabinet papers outlining new strategic thrusts. Additional specific reviews have been made in certain areas, such as forest products and Special ARDA. The major goals within GDAs are reviewed annually at ministerial level with each of the provinces, in the perspective of provincial and regional economic overviews prepared by DREE.

In general, the IMPAC Survey found the development of strategic objectives and plans to be satisfactory, but suggested that objectives set out within GDAs be made more specific and given an order of priority to assist in the selection and development of subsidiary agreements. Further, ex-post evaluation of projects and functional classification of expenditures which, inter alia, could lead to the development of more effective strategies, was lacking.

In the future, expenditure envelopes will be established for each policy sector, and the Department will be required to submit annually a multi-year strategic overview to the Ministry of State for Economic Development relating departmental plans to the Government's policy priorities and expenditure plans. This overview will include a review of alternative strategies considered and their costs and benefits. Based on these strategies a multi-year operational plan, addressed in the next section, will also be prepared.

### **Purpose**

Though, as identified above, many of the elements of a strategic planning process are present in the Department, no current documented formal process, schedule, or specific allocation of responsibilities for strategic planning appears

to exist. The purpose of this project, therefore, will be to document the existing strategic planning process, to compare it with a normative system and, consequently, to develop additional procedures, guidelines and schedules as appropriate, with clear assignments of responsibility and authority. The links to the multi-year operational planning process will be clearly defined.

**Tasks**

- 1.1 document the existing strategic planning process
- 1.2 develop the additional organizational responsibilities, policies, guidelines and schedules as required and indicate the links to other systems and processes
- 1.3 review the established objectives in General Development Agreements with a view to increasing their precision and order of priority
- 1.4 develop a functional classification for expenditures.

**Task** Document the Existing Strategic Planning Process

**Task No.** 1.1

**Brief Outline**

As indicated, the various elements of the strategic planning process exist but there is no model or description showing the sequences or links by which they form a coherent whole. The first step, therefore, will be to determine and document in some detail the existing process and responsibilities relating to strategic planning.

**Start**

April, 1981

**Finish**

May, 1981

**Responsibility**

Assistant Deputy Minister, Planning and Coordination

**Resources**

Senior Officer, Planning and Coordination - one person-month

Two Regional Officers - one person-month

Financial Officer - one person-month

**Task** Develop the Additional Organizational Responsibilities, Policies, Guidelines and Schedules as Required and Indicate the Links to Other Systems and Processes

**Task No.** 1.2

### Brief Outline

From a different perspective, the team conducting task 1.1 will develop, for consideration and approval of the Management Board, an overview of the strategic planning process to be followed by the Department. Based on a comparison of the existing process to this approved system, additional procedures, guidelines and schedules will be prepared and responsibilities and authorities more clearly defined.

### Start

May, 1981

### Finish

September, 1981

### Responsibility

Assistant Deputy Minister, Planning and Coordination

### Resources

Senior Officer, Planning and Coordination	- three person-months
Two Regional Officers	- four person-months
Financial Officer	- one person-month

**Task** Review the Established Objectives in General Development Agreements with a View to Increasing Their Precision and Order of Priority

**Task No.** 1.3

### **Brief Outline**

General Development Agreements were established as umbrella agreements with the provinces setting out objectives only in very broad terms with the expectation that detailed objective setting would occur over time as priorities and opportunities change and mature. Strategic objective setting in respect to the GDAs occurs through a series of exercises including the preparation of circumstance reviews and position papers, officials' meetings, ministerial meetings and the preparation of subsidiary agreements.

The existing GDAs will expire in 1984, and the Department has yet to determine its strategy with regard to the continued utilization of such agreements. No formal redefinition of the objectives in the existing agreements is required, however, GDA objectives will be reviewed within the context of the strategic planning process with a view towards establishing more precise internal objectives and priorities.

### **Start**

May, 1981

### **Finish**

September, 1981

### **Responsibility**

Regional Assistant Deputy Ministers

### **Resources**

Provincial Officers

- three person-months

**Task** Develop a Functional Classification for Expenditures

**Task No.** 1.4

### **Brief Outline**

In recent years, a number of departmental studies have addressed the issue of functional classification of expenditures, but no resolution of the problem has been made largely due to widely differing regional perspectives on the nature of the classification system required. A computer-based system has been developed in the Atlantic Region to serve that Region's needs, and is now operating on a trial basis.

A study will be undertaken to clarify the objectives of a functional classification system, examining its potential uses, whether for economic analysis, answering ministerial enquiries, program evaluation, etc., and developing the basic classification structure required centrally and at regional levels. The system design and implementation will be addressed in tasks 6.4 and 6.6. The requirements of central agencies should be considered as part of the study as should the output of task 10.4.

### **Start**

April, 1981

### **Finish**

September, 1981

### **Responsibility**

Senior Assistant Deputy Minister, as Chairman of the Senior Executive Committee on Information Systems.

### **Resources**

Senior Officer, Planning and Coordination	- three person-months
Financial Officer	- one person-month
Regional and Provincial Officers	- four person-months



**Subject** Operational Planning

**Subject No.** 2

**Present Situation**

The current long-term operational or program planning process in DREE is closely linked to the annual Multi-Year Operational Plan exercise. The majority of the Department's funds are disbursed under the umbrella of the GDAs. Longer-term program plans for each of these agreements are developed through a series of subsidiary agreements under which the provinces agree to undertake specific development activities. These subsidiary agreements are negotiated between DREE and provincial governments and may cover a period of one or more years. Provincial program plans, identifying total financial and human resource requirements, are prepared in consultation with Regional ADMs, and forwarded to Headquarters by December of each year, following which there is a period of negotiation between Headquarters and the regions.

The IMPAC Survey basically agreed that there was a strong economic analysis capability in the Department and that the elements of a long-range plan were present. However, a consolidated long-range operating plan for the Department as a whole is not prepared and the monitoring of achievements against plans is therefore not feasible. Secondly, it appeared that insufficient attention is given to the analysis of alternative subsidiary agreements, and that operational resource requirements are not linked to specific subsidiary agreements, making rational allocation of resources more difficult and weakening staff development and training activities. Finally, IMPAC observed that the objectives of subsidiary agreements need to be defined more precisely, a trend which is already in evidence, to permit monitoring and evaluation, and that functional analysis of expenditures would be very helpful in developing new subsidiary agreements.

**Purpose**

The objective of this project is to design a process that will permit DREE to establish and maintain a formal, departmental long-range operational or program plan covering its major activities (i.e. GDAs, RDIA, PFRA, Special ARDA) and annual work plans. The plans will serve as the link between departmental strategic objectives and the budgetary process.

**Tasks**

- 2.1 develop and document a process for preparing a departmental long-term operating plan
- 2.2 test the long-term operational planning process
- 2.3 revise the planning process and issue the guidelines
- 2.4 develop and document a process relating to the preparation of annual work plans and budgets

**Task** Develop and Document a Process for Preparing a Departmental Long-Term Operating Plan

**Task No.** 2.1

### Brief Outline

The need to prepare a documented long-term operating plan, linking program and operating resources, has been identified as a key requirement. The process to be developed would cover:

1. the preparation and issuing of an annual brief by the ADM, Planning and Coordination, outlining the current short and long-term operational objectives of the Department, taking into account government priorities and constraints;
2. the content and format of plans expected from each responsibility centre, including the linking of resources to specific activities;
3. the schedule and responsibilities for preparing the individual plans and for their integration into a departmental plan; and
4. the preparation of the Multi-Year Operational Plan.

### Start

April, 1981

### Finish

July, 1981

### Responsibility

Assistant Deputy Minister, Planning and Coordination

### Resources

Senior Officer, Planning and Coordination	- three person-months
Financial Officer	- one person-month
Two Regional Officers	- three person-months
Two Provincial Officers	- three person-months

**Task** Test the Long-Term Operational Planning Process

**Task No.** 2.2

**Brief Outline**

Though it is not expected that the design process under task 2.1 will be complete until July, 1981, elements of it may be and it is anticipated that a pilot operational planning project could be initiated in selected provincial and regional offices.

**Start**

June, 1981

**Finish**

November, 1981

**Responsibility**

Assistant Deputy Minister, Planning and Coordination

**Resources**

Senior Officer, Planning and and Coordination	- one person-month
Regional Officer	- one person-month
Provincial Officers	- two person-months

**Task** Revise the Planning Process and Issue the Guidelines

**Task No.** 2.3

**Brief Outline**

Subsequent to the development of the operational planning process and its implementation on a pilot basis in selected offices, revisions will be required and the guidelines should then be approved by the Management Board and issued in preparation for complete implementation of the process in accordance with the Expenditure Management cycle.

**Start**

November, 1981

**Finish**

January, 1982

**Responsibility**

Assistant Deputy Minister, Planning and Coordination

**Resources**

Team as outlined in task 2.1

- three person-months

**Task** Develop and Document a Process Relating to the Preparation of Annual Work Plans and Budgets

**Task No.** 2.4

### Brief Outline

The present annual planning is concerned largely with the Main Estimates process and focuses upon operational and program budgets. There is a need to show more clearly how these budgets are derived from proposed operational activities and for operational plans against which performance may be monitored. The work plans will form a major component of management accountability. This task, taken in conjunction with task 2.1, will develop guidelines on the content and format of such work plans, the responsibilities for preparation and consolidation, and the required schedule.

It is anticipated that this process will be implemented on a trial basis for 1982-83 and will be fully implemented for the following fiscal year.

### Start

July, 1981

### Finish

September, 1981

### Responsibility

Director General, Corporate Management

### Resources

Senior Officer, Planning and Coordination	- one person-month
Provincial Officers	- three person-months
Regional Officer	- one person-month
Financial Officer	- one person-month
Director, Personnel Services	- one person-month

**B. Financial Management**

The IMPAC Survey concluded that the organizational structure and the stated responsibilities of the Financial Management function within DREE generally complied with established guidelines. It did, however, emphasize that the functional authority of Headquarters in the financial area should be clarified and several observations were devoted to this point.

The second major area requiring improvement is the weaknesses which exist in the communication of financial policy and procedures. The Survey recognized that although the basic requirements for effective systems of expenditure accounting have been met in the Department, improvements in the documentation of policies and procedures should be made. Likewise, the documentation of policies and procedures for the accounting and control of revenues and accounts receivable is lacking. The issuance of the updated Financial Manual, which is being revised and rewritten, should satisfy the majority of observations in this area.

The two subject areas, the Management of the Financial Function and the Communication of Financial Policy and Procedures, are intended to detail a number of tasks whose completion will lead to an overall improvement in the organizational arrangements and methods of communication which must exist within a department if financial responsibilities and authorities are to be adequately carried out.

**Subject** Management of the Financial Function

**Subject No.** 3

### **Present Situation**

As stated previously, the organizational structure and the stated responsibilities of the financial management function within DREE generally comply with established guidelines. The Department has a Senior Financial Officer (SFO) and a Senior Full-Time Financial Officer (SFTFO), as well as corresponding positions at the regional level. The Senior Financial Policy Committee (SFPC), chaired by the Director General, Financial Services (DGFS) and including the Regional Directors of Administrative Services, is responsible for advising on departmental financial policies and procedures.

In order to improve the management of the financial function in DREE, there is a need to clarify responsibilities, roles and the linkages of the various levels of financial officers and line officers. In addition, a departmental training program in financial administration should be conducted.

### **Purpose**

The purpose of this project is to establish the principle of functional accountability, and to clearly set out the lines of functional authority within the Department. A formal training program in financial administration will be developed and implemented.

### **Tasks**

- 3.1 clarify designations and delineate functional accountability
- 3.2 establish commensurate functional authority
- 3.3 develop a formal financial administration training program
- 3.4 implement financial administration training program.



**Task** Clarify Designations and Delineate Functional  
Accountability

**Task No.** 3.1

**Brief Outline**

There is doubt as to the identification of the SFO and the SFTFO in DREE. The IMPAC Survey identifies the Senior ADM as the SFO and the DGFS as the SFTFO, whereas the Financial Management Manual (FMM) designates the DGFS as the SFO. This anomaly should be clarified. Following clarification, the degree of functional accountability to be assigned to these two officers should be defined and formally communicated. The policy of shared financial accountability is contained in the FMM; however, the policy has not been implemented fully, and its application varies from region to region.

Consultation with Regional ADMs will be necessary prior to submitting the recommendation for the approval of the Management Board.

**Start**

May, 1981

**Finish**

July, 1981

**Responsibility**

Senior Assistant Deputy Minister

**Resources**

Corporate Management Officer - one person-month

Financial Officer - one person-month

**Task** Establish Commensurate Functional Authority

**Task No.** 3.2

**Brief Outline**

Following the clarification of designations and the definition and approval of the degree of functional accountability to be assigned to the SFO and the SFTFO, on the premise that functional authority should be commensurate with functional accountability, it will be necessary to define and document the responsibilities and authorities for financial management and administration within the Department down to the level of the Responsibility Center Manager.

As part of this exercise, the involvement of the SFO and the SFTFO in the staffing and evaluation of financial officers should be defined in a manner consistent with the Department's decision regarding functional accountability and direction.

**Start**

August, 1981

**Finish**

October, 1981

**Responsibility**

Senior Assistant Deputy Minister

**Resources**

Financial Officer

- two person-months

**Task** Develop a Formal Financial Administration Training Program

**Task No.** 3.3

### **Brief Outline**

Formal in-house training with a national application has not been carried out, although training does occur on an individual basis, usually through Public Service Commission courses.

Following the IMPAC Survey, a training plan of action was produced by the SFPC. This plan will be updated, approved and implemented on a priority basis. It should make provision for the financial training requirements as identified by the OCG.

### **Start**

May, 1981

### **Finish**

August, 1981

### **Responsibility**

Chairman, Senior Financial Policy Committee

### **Resources**

External Resources

- \$30,000

Training Personnel Officer

- two person-months

**Task** Implement Financial Administration Training Program

**Task No.** 3.4

**Brief Outline**

The outcome of this task will be an operative and on-going financial administration training program which will provide courses for financial staff and operational managers. One of its main components could be a national financial services seminar bringing together departmental financial officers.

**Start**

September, 1981

**Finish**

On-going

**Responsibility**

Chairman, Senior Financial Policy Committee

**Resources**

Resource persons will be required to conduct training courses for the initial two-year phase of the program. These resources will be identified as part of the development process outlined in task 3.3 but are estimated to cost \$50,000 per year.

Training Personnel Officer

- two person-months

**Subject** Communication of Financial Policy and Procedures

**Subject No.** 4

### **Present Situation**

The present Financial Management Manual (FMM) was issued in 1977, and comprises six volumes. The Department is aware of certain deficiencies in the Manual, and has been actively engaged in developing and revising required policies and procedures.

The SFPC is the forum for discussing and recommending financial policies and procedures within DREE.

### **Purpose**

The purpose of this project is to complete and officially issue the Financial Management Manual including its component volumes. The Manual should include policies, procedures and guidelines necessary to, as a minimum, satisfy relevant IMPAC Survey observations. The key to the success of this project will be the establishment by the SFPC of a schedule detailing priorities and setting target dates for completion of the components of the Manual. As part of this project, the SFPC will need to review its documentation and approval process with a view to acceleration.

### **Tasks**

- 4.1 produce a schedule for revising, updating and publishing the Financial Management Manual
- 4.2 revise, update and publish the Financial Management Manual
- 4.3 develop and communicate a policy for the treatment of revenue under subsidiary agreements.

**Task** Produce a Schedule for Revising, Updating and  
Publishing the Financial Management Manual

**Task No.** 4.1

**Brief Outline**

SFPC will establish a schedule outlining priorities and specifying target dates for the completion and publishing of the components of the Manual.

**Start**

April, 1981

**Finish**

July, 1981

**Responsibility**

Chairman, Senior Financial Policy Committee

**Resources**

Financial Officer

- one person-month

**Task** Revise, Update and Publish the Financial Management Manual

**Task No.** 4.2

### Brief Outline

The Financial Management Manual is to be revised, updated and published in accordance with the schedule produced by the SFPC in task 4.1. The published Manual should include, but not be limited to, the following: expenditure accounting, revenue and accounts and subsidiary systems; control over assets and inventories; pay administration responsibilities and procedures; and accounts receivable and revenue policies and procedures.

The Manual will also include a procedures volume which has not yet been officially issued and will require updating.

### Start

On-going

### Finish

February, 1983

### Responsibility

Chairman, Senior Financial Policy Committee

### Resources

Financial Officers	- six person-months
Regional Officers	- two person-months
Regional Financial Officers	- two person-months
Corporate Management Officer	- one person-month

**Task** Develop and Communicate a Policy for the Treatment of Program-Oriented Revenue.

**Task No.** 4.3

**Brief Outline**

The completion of this task will satisfy a need for further clarification of a departmental policy in the area of program-generated revenues, both as to current departmental programs as well as the position which the Department may consider for future agreements.

**Start**

October, 1981

**Finish**

November, 1981

**Responsibility**

Senior Assistant Deputy Minister

**Resources**

Financial Officer	- one person-month
Planning and Coordination Officer	- one person-month
Regional Officers	- one person-month



**C. Systems Management**

The purpose of the wide variety of tasks which are described in this section of the Plan is to develop an integrated departmental information system, or set of systems, capable of providing requisite information to each level of management without undue duplication or overlap, while being consistent with the decentralized authority and responsibility structure of the Department.

The Department currently has three national computerized information systems: the Financial Management Information System (FMIS), the Departmental Incentives Data System (DIDS), and the Personnel Information Reporting System (PIRS). A number of other reporting and control mechanisms exist within the Department - some well established and documented computer systems, such as the Loan Data System, others not formally defined or documented. Most of the existing reports relate to resource inputs, and there is an apparent lack, as noted in the IMPAC Survey, of formal reports relating to performance - that is, the achievement of project milestones and objectives, and the corresponding use of resources. This lack of formal reporting was especially noticeable between the regions and Headquarters, emphasis being, seemingly, on verbal communications.

DREE is a highly decentralized department with extensive data processing capabilities in the regional offices. This permits regions to develop sub-systems better tailored to their own needs, but these systems should nevertheless be integrated into a departmental systems framework. The initial step of this phase of the Plan aims at identifying and recording the existing systems of information flows and reports and at establishing the overall structure and links among these systems as a basis on which future development may take place. The departmental organization for information systems development and approval is to be reviewed and clearer responsibilities for each phase of development and operation established.

The subsequent projects deal with major aspects of information and performance measurement requirements.

**Subject** Development of a Conceptual Design for the  
Integration of Management Information and of an  
Appropriate Organizational Structure

**Subject No.** 5

### **Present Situation**

As noted in the introduction to this section, a range of formal and informal management information and reporting systems are used within DREE, some having been developed to meet specific situations which have arisen in the regions. With the prospect of major redesigns to two national systems, a more integrated approach towards the development of systems appears appropriate. It should be noted that this does not imply the development of a single, all encompassing system, but rather a framework into which the various systems and sub-systems may be fitted, showing the links and relationships among them and the types of information available to different levels of management. As new information needs are identified and systems developed they can be integrated into this framework, avoiding potential duplication of effort. This identification of needs is, for convenience of approach, broken down in the various subject areas of this section on Management Information, in an attempt to build upon existing systems.

The present organizational structure for information systems development and approval was established in 1976, and vests overall authority for the policy and planning of such systems in an Executive Committee comprising three ADMs. This is served by a Secretariat and by a Senior Advisory Committee representing each Regional and Headquarters ADM. Functional Coordinators are responsible for developing and recommending changes to each of the three national systems, while the Management Information and Computer Systems Branch (MICS) is responsible for major systems development and operation. Regional Computer Service Groups, reporting to Regional Directors of Administrative Services, also carry out systems development and maintain inputs to national systems. Their data processing capabilities have expanded rapidly in recent years.

Given these changes and the reliance on committees whose decisions depend on consensus the jurisdictions and responsibilities of Headquarters and regional groups need clearer definition, and an overall framework for departmental information systems is required. A policy manual has been prepared but not yet issued.

### **Purpose**

The objective of this project would be to conduct an independent review of the activities of the various groups concerned with management information systems in the Department, and to recommend an appropriate organizational structure (or to confirm the present one) and allocation of resources. The functional authorities of Headquarters will be more clearly delineated, and a policy on management information systems prepared and issued. A conceptual design which would permit the rational development of an integrated set of national and regional systems will be prepared.

### **Tasks**

- 5.1 develop a conceptual design for the integration of management information
- 5.2 review the existing activities, organization and responsibilities related to management information systems
- 5.3 develop and document an appropriate structure for management information systems development and operation
- 5.4 revise, approve and issue a departmental policy on management information systems.

**Task** Develop a Conceptual Design for the Integration of Management Information

**Task No.** 5.1

### Brief Outline

With the development of more extensive data processing and systems design capability within regions and the consequent design and tailoring of systems and development of sub-systems to meet regional needs, there is a requirement to develop a conceptual plan indicating how the various systems and sub-systems should be linked to form an integrated whole. This will avoid the unnecessary duplication of systems and ensure that regional and headquarters requirements may be met from systems developed at the provincial level. This plan or schematic would be updated as new systems are developed.

### Start

April, 1981

### Finish

March, 1982  
On-going as new systems are developed

### Responsibility

Senior Assistant Deputy Minister

### Resources

Director, MICS	- one person-month
MICS	- two person-months
Regional Systems Managers	- two person-months
Consultant	- \$20,000
Corporate Management Officer	- one person-month

**Task** Review the Existing Activities, Organization and Responsibilities Related to Management Information Systems

**Task No.** 5.2

### Brief Outline

A full review of the organizational framework involved in the development and implementation of management information systems by an independent consultant is proposed. The regional computing facilities and systems development staffs have been strengthened significantly since the existing structure was established. The multi-layer approval process for systems development and the lack of a clear delineation of responsibilities are believed to inhibit the efficient development of new or modified systems.

This study will lead to the development and evaluation of a series of organizational options, including the existing structure, for proposal to the Management Board.

### Start

April, 1981

### Finish

December, 1981

### Responsibility

Senior Assistant Deputy Minister

### Resources

Consultant

- \$20,000

Corporate Management Officers

- one person-month

**Task** Develop and Document an Appropriate Structure for Management Information Systems Development and Operation

**Task No.** 5.3

### **Brief Outline**

Based on the findings of task 5.2 and the decision of the Management Board, the consultant will document the roles, responsibilities, and authorities of each participating group, leading to the preparation of a departmental policy on management information systems.

### **Start**

December, 1981

### **Finish**

February, 1982

### **Responsibility**

Senior Assistant Deputy Minister

### **Resources**

Consultant

- \$14,000

Corporate Management Officer

- one person-month

**Task** Revise, Approve and Issue a Departmental Policy on Management Information Systems

**Task No.** 5.4

**Brief Outline**

A draft departmental policy on management information systems has been prepared but not issued. This will be revised and subsequently issued following the organization study (tasks 5.2 and 5.3) and submitted to the Management Board for approval.

**Start**

February, 1982

**Finish**

April, 1982

**Responsibility**

Senior Assistant Deputy Minister

**Resources**

Corporate Management Officer - one person-month

Director, MICS - one person-month

**Subject** Financial Information Systems

**Subject No.** 6

### **Present Situation**

The current Financial Management Information System (FMIS) is modular in design and basically provides information for allotment control, though a budgetary information module was recently added. It provides timely and accurate data on a project level basis, which managers may access through a series of standardized reports. Two significant deficiencies of the existing system are the lack of a commitment control module and of a system for functionally classifying expenditure data. In addition, it is not well suited to the high volume of transactions related to the PFRA program, and the structure of the system is such that it is not amenable to providing the wide variety of reports required by operating managers.

Regional and Headquarters data processing capabilities have increased markedly since the original FMIS was designed seven years ago.

### **Purpose**

In view of the questions raised above and the fact that a commitment control module and functional classification system could not readily be added to the existing structure, a complete review of users' needs from a financial information system is warranted, and would be the first stage of this study. On completion of this product definition, the alternative systems options can be evaluated. These would include a complete redesign to a data base system, modifications to the existing system, the establishment of separate systems for commitment control, functional classification, etc.

The definition of the requirements of a commitment control system and of a functional classification system are specifically addressed in tasks 6.2 and 1.4 respectively.



In addition, performance measures which may also be produced as part of a new or modified system will be specified in task 9.2. The integration is considered in task 6.4.

**Tasks**

- 6.1 define users' requirements for financial information
- 6.2 develop specifications for a new commitment control system
- 6.3 obtain approval for the defined "product"
- 6.4 identify and evaluate alternative systems designs
- 6.5 obtain approval for the selected systems option
- 6.6 develop the new or modified systems as approved.

**Task** Define Users' Requirements for Financial Information

**Task No.** 6.1

**Brief Outline**

Certain problems have been identified with the existing FMIS, particularly its lack of flexibility in meeting user demands for information. This task would focus on identifying the needs of all users, particularly those needs which are apparently not presently met, whether these are due to the lack of a suitable report format, timeliness, level of detail (i.e., present system does not go below the project level), or other. Consultation should also take place with the SFPC concerning needs. Two requirements which have already been identified, the need for commitment control and for functional classification of expenditures, are being addressed separately in tasks 6.2 and 1.4, but will be integrated into the system in task 6.4.

**Start**

April, 1981

**Finish**

October, 1981

**Responsibility**

Functional Coordinator, Financial Management Information System

**Resources**

Functional Coordinator, FMIS	- three person-months
Corporate Management Officer	- one person-month
Systems Analyst, MICS	- three person-months

**Task** Develop Specifications for a New Commitment Control System

**Task No.** 6.2

### **Brief Outline**

Action is underway to introduce a commitment control system into DREE. A pilot project has been conducted in the Newfoundland office and proved successful, and a second project is now underway in the Manitoba office. The Department has an interim system in place, entitled the "Commitment Reporting System"; however, the quality of information derived from this system is not always reliable.

This task will include completing the two pilot projects, introducing a commitment control project into the Montreal office to address the unique problems associated with the volume of incentives commitments in the Quebec Region and defining system specifications. The implementation of the system will be considered as part of the overall financial systems development, task 6.4.

### **Start**

On-going

### **Finish**

July, 1981

### **Responsibility**

Chairman, Senior Financial Policy Committee

### **Resources**

No additional resources are required to complete the pilot projects phase of the task. The resources required to implement the new commitment control system will be considered in tasks 6.5 and 6.6.

**Task** Obtain Approval for the Defined "Product"

**Task No.** 6.3

### Brief Outline

On the basis of the study conducted in tasks 1.4, 6.1 and 6.2, a basic set of user requirements will be defined. However, given the decentralized nature of DREE, each region having different needs, it is anticipated that an iterative process of consultation will be necessary, in order to arrive at a consensus as to what is required in a national system and what is needed at a regional or provincial level.

The final result will be a specification of the type and form of information that is to be available to each level of management, approved by the Executive Committee on Information Systems.

### Start

October, 1981

### Finish

January, 1982

### Responsibility

Functional Coordinator, Financial Management Information System

### Resources

Functional Coordinator, FMIS	- one person-month
Corporate Management Officer	- one person-month
Systems Analyst, MICS	- one person-month

**Task** Identify and Evaluate Alternative Systems Designs

**Task No.** 6.4

**Brief Outline**

Based on the approved definition of requirements, task 6.3, a cost-benefit evaluation of the possible options for systems design will be made. These options could include modifications to the existing system, the development of separate supporting systems for commitment control and functional classification, or a complete redesign of FMIS. If the latter cases are considered, then the system could be operated on a distributed basis, centrally in Headquarters or, as at present, at a service bureau.

The feasibility and desirability of including performance measures as developed in task 9.2 into this system will also be considered.

**Start**

January, 1982

**Finish**

April, 1982

**Responsibility**

Director, Management Information and Computer Services

**Resources**

Systems Analyst, MICS

- three person-months

Consultant

- \$25,000

**Task** Obtain Approval for the Selected Systems Option

**Task No.** 6.5

**Brief Outline**

Since this project concerns the major financial system of the Department, any major redesign will require careful scrutiny, including a review by management audit and by senior regional personnel, before being submitted for the approval of the Executive Committee on Information Systems.

**Start**

May, 1982

**Finish**

June, 1982

**Responsibility**

Senior Assistant Deputy Minister

**Resources**

Functional Coordinator, FMIS	- one person-month
Director, MICS	- one person-month
Corporate Management Officer	- one person-month

**Task** Develop the New or Modified System as Approved

**Task No.** 6.6

**Brief Outline**

Based on the decision reached in task 6.5, a new or modified financial information system will be designed, programmed, tested and implemented. The detailed schedule for this task, indicating milestones and resources required, will be prepared as the final step in task 6.5.

**Start**

July, 1982

**Finish**

November, 1983

**Responsibility**

Director, Management Information and Computer Services

**Resources**

Will vary widely depending upon the systems option chosen. A new system could require 72 person-months.

**Subject** Management Information Pertaining to the Incentives Program

**Subject No.** 7

### **Present Situation**

A basic source of information for the monitoring and control of incentives projects under RDIA is the Departmental Incentives Data System (DIDS). The system records the status of each project from receipt of application to final payment, and is the source of information for the monthly report to Parliament on RDIA. For this purpose, it provides accurate and timely data. In other respects, however, the fields within the present system do not seem to fully serve the needs of line officers and, as a result, regional sub-systems are being established to respond to these needs, potentially resulting in duplication. Cash flow forecasting and reconciliation to the FMIS also present difficulties in the existing system.

Some basic performance measurement information is presently derived from DIDS.

### **Purpose**

The aim of this study will be to reexamine the information requirements of officers concerned with the RDIA program, including those needs arising out of tasks 2.1 to 2.4 (Planning) and 9.2 (Performance Measurement), and to modify or redesign the system to meet these requirements. In addition, the paper-flow system, which is presently burdensome, will be reexamined and, if possible, simplified.

### **Tasks**

- 7.1 review the current information provided with respect to RDIA and determine additional requirements
- 7.2 evaluate the systems options to provide the required information
- 7.3 obtain approval for the selected option
- 7.4 design and implement the modified or new system.



**Task** Review the Current Information Provided with Respect to RDIA and Determine Additional Requirements

**Task No.** 7.1

### **Brief Outline**

A study is to be undertaken to redefine the information requirements of line officers responsible for implementing the RDIA program as well as the requirements of senior management, including that useful for evaluation. The study will have to be linked, however, to any changes required as a result of the long-range planning studies (tasks 2.1 to 2.4) and revised performance measurement criteria (task 9.2) for the program.

### **Start**

April, 1981

### **Finish**

Initial review, August, 1981

Coordination with other tasks, November, 1981

### **Responsibility**

Assistant Deputy Minister, Planning and Coordination

### **Resources**

Functional Coordinator, DIDS	- three person-months
RDIA Regional staff	- two person-months
Systems Analyst, MICS	- three person-months
Consultant	- \$20,000

**Task** Evaluate the Systems Options to Provide the Required Information

**Task No.** 7.2

### **Brief Outline**

Having redefined the information requirements in task 7.1, the means of providing this information, whether through a modification or redesign of the existing system or the development of a series of independent sub-systems, will be examined and a preferred method selected.

### **Start**

November, 1981

### **Finish**

February, 1982

### **Responsibility**

Director, Management Information and Computer Services

### **Resources**

Functional Coordinator, DIDS

- one person-month

Systems Analyst, MICS

- four person-months

**Task** Obtain Approval for the Selected Option

**Task No.** 7.3

**Brief Outline**

The proposed system developed in task 7.2 will be discussed with regional representatives, modified as necessary and submitted to the Executive Committee on Information Systems for approval. The submission will detail a schedule for development and implementation.

**Start**

February, 1982

**Finish**

March, 1982

**Responsibility**

Functional Coordinator, Departmental Incentives Data System

**Resources**

Functional Coordinator, DIDS - one person-month

Systems Analyst - one person-month

**Task** Design and Implement the Modified or New System

**Task No.** 7.4

**Brief Outline**

The extent to which the existing system needs to be changed will only be determined in tasks 7.2 and 7.3, and the scope of the work, therefore, cannot yet be defined.

**Start**

April, 1982

**Finish**

July, 1983

**Responsibility**

Director, Management Information and Computer Services

**Resources**

Will be determined in tasks 7.2 and 7.3. For the development of a new system this could involve 50 person-months

**Subject** Development of Periodic Management Reports

**Subject No.** 8

### **Present Situation**

One of the observations made about the information flow in DREE is that there is limited formal reporting between regional or provincial offices and Headquarters, specifically between the ADMs and the Deputy Minister, more reliance being placed on informal verbal communication with its attendant problems. As a partial response to this, and to supplement the improvements which will be made to existing formal systems, it is proposed that a formal report be prepared by each regional and provincial office for the Deputy Minister, outlining the performance and status of each program in relation to the operational plan.

### **Purpose**

The object of this study would be to develop a suitable format for such a report, indicating the items to be covered, its distribution, its relationship to other reports, etc.

### **Tasks**

8.1 develop the format and content outline for periodic management reports.

**Task** Develop the Format and Content Outline for Periodic Management Reports

**Task No.** 8.1

### **Brief Outline**

It has been proposed that a periodic report in a relatively specific format be prepared by provincial and regional offices to document the status of all programs and internal resource utilization as against operating plans. This study will define the nature of such reports, their frequency, distribution, and their links to other reporting mechanisms as outlined in task 5.1.

Currently, a number of periodic reports are prepared based on information from all levels of the organization and compiled within the Analysis and Liaison Branch in Headquarters. Such reports include a forecast of major decisions and a report on the status of subsidiary agreements under consideration. It is anticipated that this proposed management report would serve senior departmental management at all levels and would relate more specifically to commitments and operational plans. Consultation with the DGFS concerning financial implications will be undertaken as required.

### **Start**

January, 1982

### **Finish**

April, 1982

### **Responsibility**

Assistant Deputy Minister, Planning and Coordination

### **Resources**

Senior Officer, Planning and  
Coordination

- two person-months

Regional Officers

- one person-month

**Subject** Development of Performance Measurement Information

**Subject No.** 9

### **Present Situation**

The present reporting and control systems tend to focus upon program and operational expenditures, i.e. inputs, without a corresponding, formal matching against outputs. In the case of program expenditures, these are made in the majority of cases only upon completion of projects, DREE not being responsible for implementation. The absence of explicit long-term and current operational plans has limited the development of performance measurement with respect to operational expenditures for GDA and RDIA programs, though a preliminary system has recently been designed for the latter and a pilot study is currently in progress in one provincial office with respect to the former. A comprehensive system of measures has been developed for part of PFRA and is now being implemented.

### **Purpose**

The aim of this project, therefore, taken in conjunction with the projects to develop long-range plans and guidelines for subsidiary agreements and RDIA projects, tasks 2.1 to 2.4, will be to design and implement performance measurement systems for the Department's major programs and major internal activities, and to integrate these to the extent desirable with the existing reporting mechanisms.

### **Tasks**

- 9.1 review the existing PFRA performance measurement information
- 9.2 develop performance measurement reporting systems for General Development Agreements and RDIA activities, in conjunction with tasks 2.1 to 2.4
- 9.3 establish the feasibility of introducing performance measurement into other areas of the Department
- 9.4 develop support systems as required.

**Task** Review the Existing PFRA Performance Measurement Information

**Task No.** 9.1

**Brief Outline**

The PFRA Administration and Program Service developed a fairly comprehensive system of performance measures early in 1980 and is in the process of implementing the system. A variety of performance measures exists for other aspects of the program. These measures will be reviewed and a plan for the further development of a system of performance measures prepared and implemented.

**Start**

April, 1981

**Finish**

February, 1982

**Responsibility**

Director General, PFRA

**Resources**

Existing resources of PFRA with assistance as necessary.

PFRA resources

- six person-months



**Task** Develop Performance Measurement Systems for GDA, RDIA Activities and Other Program Areas in Conjunction with Tasks 2.1 to 2.4

**Task No.** 9.2

**Brief Outline**

A major weakness identified by IMPAC in the control mechanisms was the lack of operational performance measurement under GDA programs. A preliminary system had been developed for RDIA. This task will link closely with that related to operational planning, subject 2, in which guidelines for monitoring performance of programs are to be developed. It will focus on the development of the reporting system, developing procedures, reporting formats, etc., and the links to other existing systems (FMIS & DIDS).

**Start**

April, 1981

**Finish**

February, 1982

**Responsibility**

Director General, Corporate Management

**Resources**

Consultant	- \$45,000
Regional Staff	- four person-months
Planning and Coordination Officer	- two person-months

**Task** Establish the Feasibility of Introducing Performance Measurement into Other Areas of the Department

**Task No. 9.3**

### Brief Outline

While the GDA, RDIA and PFRA programs cover the majority of the person-years within the Department, there may be other areas where the introduction of performance measurement, particularly the formal monitoring of achievements against plans, would be advantageous. These might include Public Information, Personnel and other support functions. Existing models used in other departments or known to the Office of the Comptroller General might form the basis for such systems.

### Start

March, 1982

### Finish

August, 1982

### Responsibility

Director General, Corporate Management

### Resources

Consultant

- \$20,000

Corporate Management Officer

- two person-months

**Task** Develop Support Systems as Required

**Task No.** 9.4

**Brief Outline**

Performance measurement for some of the departmental programs and functions may require only a manual system or relatively simple modifications to the existing computer processing systems. Others may require considerable systems development, which will be identified in tasks 9.1 to 9.3 and 2.1 to 2.4.

**Start**

August, 1981

**Finish**

February, 1983

**Responsibility**

Director, Management Information and Computer Services

**Resources**

To be determined as a result of tasks 9.1 to 9.3. Could amount to 12 person-months.

**D. Program Evaluation**

**Subject** Program Evaluation

**Subject No.** 10

**Present Situation**

Program evaluation is the formal assessment of programs and their results which is primarily designed as a feedback to the strategic planning process. It is an integral part of the review and control function and should interface closely with planning as well as with management audit, which is a complementary function.

In DREE, the responsibility for program evaluation has been informally delegated to regional and provincial offices. A program evaluation unit does not exist at the departmental level whereby a senior officer reports directly to the Deputy Minister on program evaluation matters that concern all regions, and accordingly a comprehensive departmental program evaluation plan has not been developed.

The formal establishment and staffing of program evaluation units at regional levels varies considerably.

**Purpose**

The purpose of this project is to develop a departmental program evaluation capability which will serve the needs of departmental management and satisfy deficiencies identified by the IMPAC Survey.

**Tasks**

- 10.1 develop and approve Program Evaluation policy
- 10.2 undertake organizational study
- 10.3 complete structural and staffing actions
- 10.4 identify components and conduct evaluation assessment studies
- 10.5 develop and approve Program Evaluation plan
- 10.6 implement Program Evaluation plan.

**Task** Develop and Approve Program Evaluation Policy

**Task No.** 10.1

### **Brief Outline**

A Program Evaluation policy is intended to bring together in a consistent way, the program evaluation efforts of provincial, regional and national offices, and ensure that the program evaluation function in DREE is well linked to the management process.

The policy has been prepared and is being considered by the Deputy Minister.

Among other things, the policy proposes:

1. that the Deputy Minister be the client for all Program Evaluation studies identified in the program evaluation plan;
2. the establishment of a Program Evaluation Departmental Advisor reporting directly to the Deputy Minister; and
3. the establishment of a Program Evaluation Management Committee comprising members of the Management Board and the Departmental Advisor.

During the implementation of the program evaluation function the policy will be reviewed, and based upon the findings, revised as necessary.

### **Start**

August, 1980

### **Finish**

April, 1981

### **Responsibility**

Assistant Deputy Minister, Planning and Coordination

### **Resources**

There are no further resource implications associated with developing the program evaluation policy, as it now exists.

**Task** Undertake Organizational Study

**Task No.** 10.2

**Brief Outline**

To further the development of an organizational framework for program evaluation at the national Headquarters, an external study is being conducted. This study is being undertaken by the Bureau of Management Consulting in two phases. The first phase is intended to develop organizational alternatives and to make recommendations to assist management in selecting the most appropriate alternative. Particular attention will be paid to the functional relationships which should exist in the program evaluation activity between Headquarters and the field. The second phase will consist of the provision of detailed plans to implement the agreed option. These plans will facilitate the completion of structural and staffing actions outlined in task 10.3.

**Start**

November, 1980

**Finish**

January, 1981

**Responsibility**

Co-ordinator IMPAC Task Force, in cooperation with the Assistant Deputy Minister, Planning and Coordination.

**Resources**

Consultant'

- \$17,000

**Task** Complete Structural and Staffing Actions

**Task No.** 10.3

**Brief Outline**

The outcome of this task will be the establishment and staffing of program evaluation units at the Headquarters level and regional offices.

The staffing of evaluation positions throughout the department will require a commitment of person-years on a continuous basis.

**Start**

April, 1981

On-going

**Finish**

September, 1981 Headquarters

September, 1981 Regional

**Responsibility**

Senior Assistant Deputy Minister

Regional Assistant Deputy Ministers

**Resources**

As recommended in the Organizational Study - task 10.2

**Task** Identify Components and Conduct Evaluation Assessment Studies

**Task No.** 10.4

**Brief Outline**

Preparatory to developing a program evaluation plan, program components have to be identified and considered for evaluation with reasons given if they are to be excluded from evaluation.

**Start**

May, 1981

**Finish**

September, 1981

**Responsibility**

Program Evaluation Advisor

**Resources**

Program Evaluation Advisor	- 6 person-months
Regional Program Evaluation Advisors	- 8 person-months
Consultants	- \$40,000



**Task** Develop and Approve Program Evaluation Plan

**Task No.** 10.5

**Brief Outline**

A comprehensive departmental program evaluation plan will be developed, documented and approved by the Deputy Minister. Such a plan should ensure that all program components are considered for evaluation with reasons for the exclusion of any components from evaluation to be part of the plan.

An interim departmental evaluation plan has been prepared in response to a request from MSED to have a plan completed by December 1, 1980.

**Start**

August, 1981

**Finish**

October, 1981

**Responsibility**

Program Evaluation Advisor

**Resources**

Program Evaluation Advisor Staff - two person-months

Regional Program Evaluation Advisors - four person-months

**Task** Implement Program Evaluation Plan

**Task No.** 10.6

**Brief Outline**

The outcome of this task will be the implementation of the Departmental Program Evaluation Plan and the on-going conduct of evaluation studies.

It should be noted that program evaluation studies are being conducted at the regional and provincial levels on an on-going basis.

**Start**

October, 1981

**Finish**

On-going

**Responsibility**

Program Evaluation Advisor

**Resources**

As recommended in Organizational Study - task 10.2

**E. Management Audit**

**Subject** Management of the Audit Function

**Subject No.** 11

**Present Situation**

A comprehensive audit approach has been evolving within the Department over the last few years. This expanded approach to management audit, accommodated largely through the use of Audit Services Bureau resources, has been encouraged by senior management and was referred to extensively within the terms of the IMPAC Survey.

In general, observations made with respect to management of the audit function related to the need for strengthening the role played by senior management to ensure the effective utilization of audit resources.

**Purpose**

The principal task required is the preparation of further guidelines or terms of reference as a means of documenting and informing departmental managers with respect to the role and function of audit services.

**Tasks**

- 11.1 continue evolution of a comprehensive audit approach
- 11.2 review by Audit Group of major new or revised systems
- 11.3 Audit Group to review departmental committee minutes
- 11.4 establish Audit Committee
- 11.5 publish and distribute audit policy
- 11.6 staff departmental audit positions
- 11.7 identify resource requirements in audit plans
- 11.8 coordinate review by Headquarters functional officials of action on audit reports
- 11.9 submit Annual Summary report to Deputy Head.

**Task** Continue Evolution of a Comprehensive Audit Approach

**Task No.** 11.1

**Brief Outline**

The comprehensive audit approach has been evolving within the past few years. Such continued evolution is required to ensure that all aspects of departmental operations may be subject to the audit process. This evolution is presently on-going within the Department but may be assisted through action recommended in other areas including the establishment of a departmental audit committee and preparation of annual audit plans and reports.

For reporting purposes, the annual report prepared pursuant to task 11.9 will include reference to the continued evolution of the audit function.

**Start**

**Finish**

On-going

-

**Responsibility**

Manager of Internal Audit

**Resources**

Audit resource requirements will be identified on a continuing basis through the preparation and review of audit plans.

**Task** Review by Audit Group of Major New or Revised Systems

**Task No.** 11.2

**Brief Outline**

System design proposals are not generally submitted to the departmental Audit Group for pre-implementation review. In future, major new or revised systems will be reviewed to predetermine the auditability of the system, adequacy of controls, efficiency, adequacy of systems testing, and needs analysis.

Guidelines for submission of systems for pre-implementation review, and procedures for reporting the results of such reviews, will be prepared for inclusion in the terms of reference referred to in task 11.5.

**Start**

April, 1981

**Finish**

June, 1981

**Responsibility**

Manager of Internal Audit

**Resources**

Resource implications included in task 11.5.

**Task** Audit Group to Review Departmental Committee Minutes

**Task No.** 11.3

**Brief Outline**

The wide scope of the audit function requires that the Audit Group maintain an up-to-date knowledge of the Department's plans, objectives and policies. To ensure that the Audit Group has access to such information, it is essential that the practice of making minutes of meetings available on an as-requested basis be formalized.

Terms of reference, to supplement the departmental Audit Policy, will include reference to access to requested information.

**Start**

April, 1981

**Finish**

June, 1981

**Responsibility**

Manager of Internal Audit

**Resources**

Resource implications included in task 11.5.

**Task** Establish Audit Committee

**Task No.** 11.4

**Brief Outline**

The scope of the audit function is expanding to provide for a comprehensive review of all departmental operations and activities. Consistent with this expanded role is the need for further involvement in the audit function by senior management. Establishment of the Management Board as an Audit Committee will ensure that the audit function is given the required high priority associated with the expanded activities of a comprehensive approach to management audit. Detailed terms of reference setting out the objectives, function and areas of responsibility of the Audit Committee, have been submitted for consideration of the Deputy Minister.

**Start**

August, 1980

**Finish**

April, 1981

**Responsibility**

Senior Assistant Deputy Minister

**Resources**

There are no further resource implications.

**Task** Publish and Distribute Audit Policy

**Task No.** 11.5

**Brief Outline**

The departmental policy on comprehensive audit has been distributed to Assistant Deputy Ministers. The policy, along with a more detailed terms of reference paper setting out audit procedure and practice as well as follow-up particulars, procedures for the pre-implementation review of systems, and access to information requirements, will be prepared for broader circulation and inclusion into departmental program manuals.

**Start**

April, 1981

**Finish**

July, 1981

**Responsibility**

Manager of Internal Audit

**Resources**

Audit Group

- three person-months



**Task** Staff Departmental Audit Positions

**Task No.** 11.6

**Brief Outline**

The Department should establish and staff audit positions to ensure continuity of expertise in management of the function and to meet the demands of the departmental policy on comprehensive audit. Revised job descriptions necessary to reflect the broader range of audit activities will have to be classified.

Notwithstanding staffing action of management positions within the Audit Group, the use of the Audit Services Bureau will continue on an as-required basis.

**Start**

April, 1981

**Finish**

September, 1981

**Responsibility**

Manager of Internal Audit

**Resources**

Audit Group

- one person-month

**Task** Identify Resource Requirements in Audit Plans

**Task No.** 11.7

**Brief Outline**

Presently, a periodic audit schedule reflecting estimated resource costs by assignment is prepared for consideration by management. Longer-term plans relate more specifically to program forecast requirements and do not detail resource needs on an assignment basis.

With the establishment of an Audit Committee at the Management Board level annual audit plans, reflecting resource requirements on an assignment basis, will be prepared in consultation with senior departmental officials and submitted for consideration by the Audit Committee.

An audit plan for 1981/82 will be available for review by April 30, 1981.

**Start**

**Finish**

On-going

-

**Responsibility**

Manager of Internal Audit

**Resources**

This task is consistent with the continued evolution of a comprehensive audit approach as set out in task 11.1.

**Task** Coordinate Review by Headquarters Functional Officials of Action on Audit Reports

**Task No.** 11.8

**Brief Outline**

In a highly decentralized department, it is important that Headquarters functional officials take steps to coordinate action in response to audit recommendations concerning Department-wide issues. The current practice within the Department ensures that audit conclusions are discussed with the client group and that follow-up action is monitored. The intended appointment of the Management Board as the Audit Committee will ensure that senior officials are well informed.

**Start**

**Finish**

On-going

-

**Responsibility**

Manager of Internal Audit

**Resources**

There are no resource implications.

**Task** Submit Annual Summary Report to Deputy Head

**Task No.** 11.9

**Brief Outline**

Annual reports summarizing audit activities, recommendations and impacts, will be prepared and submitted for review by the Deputy Minister and the Audit Committee.

Consistent with this approach, a review of past years' activities will be prepared by June, 1981, and submitted for consideration by the Audit Committee.

**Start**

April, 1981

**Finish**

June, 1981

**Responsibility**

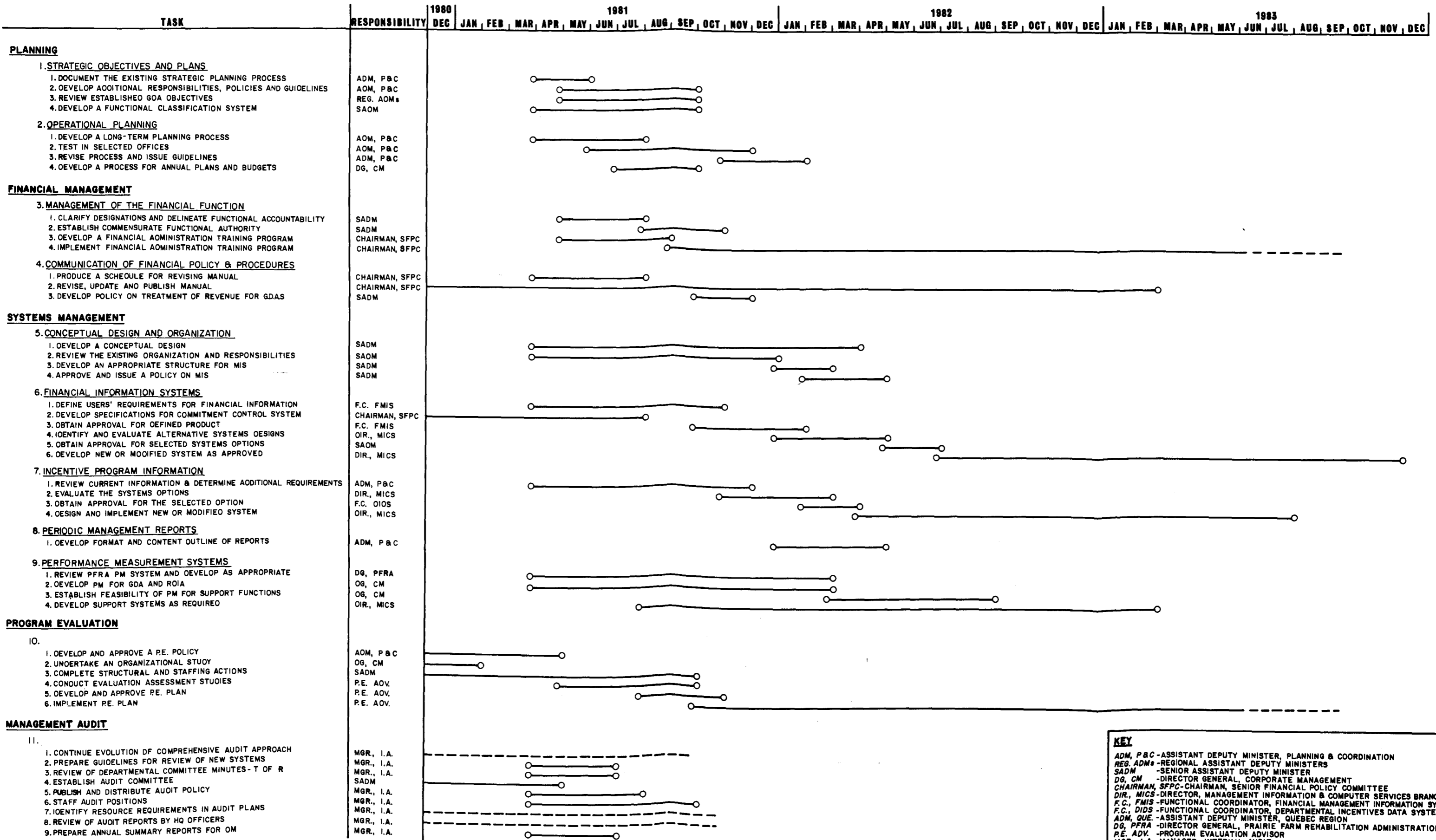
Manager of Internal Audit

**Resources**

This task can be undertaken within existing resources by the Audit Group.



## IMPLEMENTATION SCHEDULE



**KEY**

ADM, P&C - ASSISTANT DEPUTY MINISTER, PLANNING & COORDINATION  
 REG. ADMs - REGIONAL ASSISTANT DEPUTY MINISTERS  
 SADM - SENIOR ASSISTANT DEPUTY MINISTER  
 DG, CM - DIRECTOR GENERAL, CORPORATE MANAGEMENT  
 CHAIRMAN, SFPC - CHAIRMAN, SENIOR FINANCIAL POLICY COMMITTEE  
 DIR., MICS - DIRECTOR, MANAGEMENT INFORMATION & COMPUTER SERVICES BRANCH  
 F.C., FMIS - FUNCTIONAL COORDINATOR, FINANCIAL MANAGEMENT INFORMATION SYSTEM  
 F.C., DIDS - FUNCTIONAL COORDINATOR, DEPARTMENTAL INCENTIVES DATA SYSTEM  
 ADM, QUE. - ASSISTANT DEPUTY MINISTER, QUEBEC REGION  
 DG, PFRA - DIRECTOR GENERAL, PRAIRIE FARM REHABILITATION ADMINISTRATION  
 P.E. ADV. - PROGRAM EVALUATION ADVISOR  
 MGR., I.A. - MANAGER, INTERNAL AUDIT



## APPENDICES





Impac Observation Cross Reference

(by Task Force Reference Number)

<u>Task Force Reference No.</u>	<u>IMPAC Item</u>	<u>Observation</u>	<u>Action Plan Task No.</u>
1	1.1(d)	Greater Specification of GDA Strategic Objectives	1.3
2	1.1(d)	Priorization of GDA Objectives	1.3
3	1.2(b)	Development of Financial Analysis	1.4
4	2.1(c)	Development of Specific Measurable and Priorized Objectives under Sub-Agreements	1.3
5	2.1(c)	Preparation of Long-Term Operational Objectives and Plans	2.1
6	2.2	Identification of Expected Benefits of Alternative Possible Sub-Agreements	2.1
7	2.5(b)	Development of Long-Term Management Operational Objectives	2.1
8	3.1	Review of Current Year Operational Objectives	2.4
9	3.2	Review of Current Year Management Operational Plans	2.4
10	3.3	Formal Procedure for Current Year Management Operational Plans	2.4
11	4.4(b)	Conversion of Operating Plans into Budgets	2.4

<u>Task Force Reference No.</u>	<u>IMPAC Item</u>	<u>Observation</u>	<u>Action Plan Task No.</u>
12	Item 5	Area Summary	11.1, 11.3
13	Item 5	Area Summary	11.1, 11.3
14	Item 5	Area Summary	3.1, 3.2
15	Item 5	Area Summary	11.4
16	Item 5	Area Summary	3.1, 3.2
17	Item 5	Area Summary	11.3, 11.5
18	6.1	Staffing of Senior Regional Financial Staff	3.1, 3.2
19	6.2	Functional Authority in the Management of the Financial Function	3.1, 3.2
20	6.3	Financial Policy Manual Should be Updated and Revised	4.2
21	6.3	Regional Supplement to the Financial Policy Manual Should be Reviewed by Headquarters	4.2
22	6.4	Training	3.3, 3.4
23	7.1	Issue of Procedures Volume	4.2
24	7.1	Inclusion of Reconciliation Procedures in Financial Manual	4.2
25	7.2	Establishment of Control Accounts and Subsidiary Systems Guidelines	4.2

<u>Task Force Reference No.</u>	<u>IMPAC Item</u>	<u>Observation</u>	<u>Action Plan Task No.</u>
26	7.5	Preparation and Issue in Financial Manual of Guidelines for Control of Assets	4.2
27	7.13	Issue of Pay Function Responsibilities and Procedures in Financial Manual	4.2
28	8.7	Documentation of Revenue and Accounts Receivable Policies and Procedures in Financial Manual	4.2
29	9.1	Functional Classification System	1.4
30	9.2	Financial MIS	6.1
31	9.2	Financial Information System; Users' Needs to be Identified	6.1
32	9.5	A Commitment Control System is Required	6.2
33	10.1	Operational Information Systems and Performance Measurement	9.2
34	10.1	Departmental Information Needs should be Established by Senior Management	8.1
35	10.1	The Development of PMS	9.2
36	10.3	PMS: Subsidiary Agreements	9.2
37	10.4	Management Review and Internal Audit	2.1, 2.4, 11.1
38	10.4	Project Evaluation Manual: The Development of Measurable Objectives	2.5, 10.1

<u>Task Force Reference No.</u>	<u>IMPAC Item</u>	<u>Observation</u>	<u>Action Plan Task No.</u>
39	11.1	Program Evaluation: Organizational Structure and Responsibility	10.2, 10.3
40	11.2	Program Evaluation: Functional Authority	10.1, 10.2
41	11.3	Program Component Evaluability	10.4
42	11.4	Development of a Departmental Program Evaluation Plan	10.5
43	11.5	Program Evaluation: Resourcing	10.3, 10.5
44	11.6	Priorization by Senior Management of Proposed Program Evaluations	10.1, 10.5
45	11.6	Program Evaluation: the Need for Approved Terms of Reference	10.1
46	11.7	Reporting Function for Program Evaluation	10.1, 10.2
47	11.8	Reporting Function	10.1, 10.2
48	11.1	Organization Structure and Responsibility	10.3
49	11.3	Program Definition for Evaluation Purposes	10.4
50	11.4	Regional Program Evaluation Plan	10.5
51	11.5	Resources for Evaluation	10.3
52	11.5(1)	Evaluation Training	10.1, 10.3

<u>Task Force Reference No.</u>	<u>IMPAC Item</u>	<u>Observation</u>	<u>Action Plan Task No.</u>
53	11.6	Selection and Conduct of Current Year Program Evaluations	10.1, 10.5
54	11.8	Utilization and Corrective Action	10.1
55	11.3	Program Definition for Evaluation Purposes	10.4
56	11.4	Regional Program Evaluation Plan	10.5
57	11.5	Staffing of Evaluation Positions	10.3
58	11.5	Training and Development	10.1, 10.3
59	11.1	Program Evaluation: Organization Structure and Responsibility	10.2 10.3
60	11.3	Program Definition for Evaluation Purposes	10.4
61	11.4	Regional Program Evaluation Plan	10.5
62	11.5	Allocation of Resources to Evaluation Function	10.3
63	11.5	Program Evaluation: Staff Training	10.1, 10.3
64	11.1	Program Evaluation: Organization Structure and Responsibility	10.2 10.3
65	11.3	Regional Program Evaluability Plan	10.4
66	11.4	Regional Program Evaluation Plan	10.5

<u>Task Force Reference No.</u>	<u>IMPAC Item</u>	<u>Observation</u>	<u>Action Plan Task No.</u>
67	11.5	Staffing Program Evaluation	10.3
68	11.5	Training and Development Program Evaluation	10.1, 10.3
69	11.6	Selection and Conduct of Current-Year Program Evaluations	10.1
70	11.7	Reporting Function	10.1
71	11.8	Utilization and Corrective Action	10.1
72	12.2	Establishment of Variance Analysis Reporting System Policy	2.1, 2.4
73	13.1	Submission of Design Proposals to Internal	11.2
74	13.1	Access to Minutes of Departmental Meetings	11.3
75	13.1	Management Emphasis on Evaluation of Internal Audit Function	11.1
76	13.2	Establishment of Audit Committee	11.4
77	13.2	Publishing of Audit Policy in Departmental Manuals	11.5
78	13.3	Staffing of Vacant Audit Positions	11.6
79	13.4	Provision of Detailed Support for Audit Plan and Audit Schedule	11.7
80	14.4	Establishment of Department- Wide Issues Procedures	11.8
81	14.5	Annual Issue of Summary Report to Deputy Head	11.9

**Resource Summary**RESOURCE TABLE A

(Person-months by Fiscal Year by Area/Subject/Task)

<b>Area/Subject/Task</b>	<b>81/82</b>	<b>82/83</b>	<b>83/84</b>	<b>TOTAL</b>
<b>Planning</b>				
<u>Strategic Operations and Plans</u>				
1.1	3	-	-	3
1.2	8	-	-	8
1.3	3	-	-	3
1.4	8	-	-	8
Sub-Total	<u>22</u>	<u>-</u>	<u>-</u>	<u>22</u>
<u>Operational Planning</u>				
2.1	10	-	-	10
2.2	4	-	-	4
2.3	3	-	-	3
2.4	7	-	-	7
Sub-Total	<u>24</u>	<u>-</u>	<u>-</u>	<u>24</u>
<u>Total - Area</u>	<u>46</u>	<u>-</u>	<u>-</u>	<u>46</u>
<b>Financial Management</b>				
<u>Management of the Financial Function</u>				
3.1	2	-	-	2
3.2	2	-	-	2
3.3	2	-	-	2
3.4	2	-	-	2
Sub-Total	<u>8</u>	<u>-</u>	<u>-</u>	<u>8</u>
<u>Communication of Policy and Procedures</u>				
4.1	1	-	-	1
4.2	7	4	-	11
4.3	3	-	-	3
Sub-Total	<u>11</u>	<u>4</u>	<u>-</u>	<u>15</u>
<u>Total - Area</u>	<u>19</u>	<u>4</u>	<u>-</u>	<u>23</u>



RESOURCE TABLE A

(Person-months by Fiscal Year by Area/Subject/Task)

<u>Area/Subject/Task</u>	<u>81/82</u>	<u>82/83</u>	<u>83/84</u>	<u>TOTAL</u>
<b>Systems Management</b>				
<u>Organizational Structure for MIS</u>				
5.1	6	-	-	6
5.2	1	-	-	1
5.3	1	-	-	1
5.4	2	-	-	2
Sub-Total	10	-	-	10
<u>Financial Information Systems</u>				
6.1	7	-	-	7
6.2	-	-	-	-
6.3	3	-	-	3
6.4	2	1	-	3
6.5	-	3	-	3
6.6	-	36	36	72
Sub-Total	12	40	36	88
<u>MIS Pertaining to Incentives</u>				
7.1	8	-	-	8
7.2	5	-	-	5
7.3	2	-	-	2
7.4	-	38	12	50
Sub-Total	15	38	12	65
<u>Periodic Management Reports</u>				
8.1	3	-	-	3
Sub-Total	3	-	-	3

RESOURCE TABLE A

(Person-months by Fiscal Year by Area/Subject/Task)

<u>Area/Subject/Task</u>	<u>81/82</u>	<u>82/83</u>	<u>83/84</u>	<u>TOTAL</u>
<b>Systems Management (cont'd)</b>				
<u>Performance Measurement Systems</u>				
9.1	6	-	-	6
9.2	6	-	-	6
9.3	1	1	-	2
9.4	6	6	-	12
Sub-Total	19	7	-	26
<u>Total - Area</u>	<u>59</u>	<u>85</u>	<u>48</u>	<u>192</u>
<b>Program Evaluation</b>				
<u>Program Evaluation</u>				
10.1	-	-	-	-
10.2	-	-	-	-
10.3	-	-	-	-
10.4	14	-	-	14
10.5	6	-	-	6
10.6	-	-	-	-
<u>Total - Area</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>20</u>
<b>Management Audit</b>				
<u>Management of the Audit Function</u>				
11.1	-	-	-	-
11.2	-	-	-	-
11.3	-	-	-	-
11.4	-	-	-	-
11.5	3	-	-	3
11.6	1	-	-	1
11.7	-	-	-	-
11.8	-	-	-	-
11.9	-	-	-	-
<u>Total - Area</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>4</u>
<b>Grand Total</b>	<b>148</b>	<b>89</b>	<b>48</b>	<b>285</b>

RESOURCE TABLE A - SUMMARY

(Person-months, by Fiscal Year, by Subject)

	<u>81/82</u>	<u>82/83</u>	<u>83/84</u>	<u>TOTAL</u>
<b>Subject</b>				
1. Strategic Operations and Plans	22	-	-	22
2. Operational Planning	24	-	-	24
3. Management of the Financial Function	8	-	-	8
4. Communication of Policy and Procedures	11	4	-	15
5. Organizational Structure for MIS	10	-	-	10
6. Financial Information Systems	12	40	36	88
7. MIS Pertaining to Incentives	15	38	12	65
8. Periodic Management Reports	3	-	-	3
9. Performance Measurement Systems	19	7	-	26
10. Program Evaluation	20	-	-	20
11. Management of the Audit Function	4	-	-	4
<b>Grand Total</b>	<b>148</b>	<b>89</b>	<b>48</b>	<b>285</b>

RESOURCE TABLE B

(Contracted Resources by Fiscal Year, by Task)

(\$000's)

<b>Tasks</b>	<u>80/81</u>	<u>81/82</u>	<u>82/83</u>	<u>TOTAL</u>
3.3	-	30	-	30
3.4	-	50	50	100
5.1	-	20	-	20
5.2	-	20	-	20
5.3	-	14	-	14
6.4	-	20	5	25
7.1	-	20	-	20
9.2	-	45	-	45
9.3	-	5	15	20
10.2	17	-	-	17
10.4	-	40	-	40
<b>Total</b>	17	264	70	351

RESOURCE TABLE CCORPORATE MANAGEMENT DIRECTORATE

	(\$000's)			
	<u>80/81</u>	<u>81/82</u>	<u>82/83</u>	<u>TOTAL</u>
<b>A. Salaries*</b>				
1 Director General	4	48	48	100
2 Officers	8	96	96	200
1 Support	1	12	12	25
	<hr/>			
SUBTOTAL	13	156	156	325
	<hr/>			
<b>B. Associated Support Costs</b>				
	5	15	15	35
	<hr/>			
TOTAL	18	171	171	360
	<hr/>			
* Based on the following person-months:	4	48	48	100

SUMMARY OF RESOURCESTABLE D

(\$000's)

<b>Resource Category</b>	<u>80/81</u>	<u>81/82</u>	<u>82/83</u>	<u>83/84</u>	<u>TOTAL</u>
A. Person-Month Costs*	-	444	267	144	855
B. Contracted	17	264	70	-	351
C. Corporate Management Directorate	18	171	171	-	360
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	35	879	508	144	\$1,566
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

\*Person-months costed at \$3,000/month in constant 1980-81 dollars.

