

RESULTS-BASED MANAGEMENT IN CANADA:

Country Report Prepared for The OECD Outcome-Focused Management Project

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Introduction

The objective of this report, as defined by the OECD, is to describe how outcome goals are *defined* and *used*, and how progress towards them is *measured* in the Government of Canada.

The report begins with an **overview** of our evolving approach to results-based management, which emphasizes the importance of learning and improving. It summarizes five different aspects of the Canadian experience:

- ✓ building departmental capacity in planning, performance measurement and reporting;
- ✓ collaborating with other departments and other jurisdictions;
- ✓ exploring the use of societal indicators for context;
- ✓ improving reporting to Parliament; and
- ✓ improving access through electronic reporting.

In addition to the overview, there are **five sections** to this report:

1. how departments and agencies integrate results-based management in policy formulation and implementation;
2. concrete examples from both the Collective Results Database and *Managing for Results 1999* in order to illustrate aspects of results-based management;
3. a comparison of the working terminology of the OECD with that of Canada;
4. questions on results-based management for the annual OECD Survey of Budgeting Development; and
5. a collection of Canadian references on results-based management.

The electronic version of this report provides Internet hyperlinks where documents or databases are available.

AN OVERVIEW OF RESULTS-BASED MANAGEMENT IN CANADA

A brief history of the approach that the federal government has taken is available in [Implementing Results-based Management 1994-1999](#). That document describes the steps taken to evolve from management practices that emphasize inputs, activities and outputs, to those that place the emphasis on results in serving Canadians.

More details on progress and challenges can be found in the annual overview reports to Parliament that have been tabled with the Fall Performance Package. The most recent is [Managing for Results 1999](#).

In March 2000, the President of the Treasury Board tabled [Results for Canadians: A Management Framework for the Government of Canada](#) in Parliament. This document formally confirms the federal government's commitment to implementing results-based management by providing an integrated management framework with a focus on citizens.

The documents referred to above illustrate the long-term agenda of the federal government on results-based management, namely to:

- ✓ build **departmental capacity** in planning, performance measurement and reporting;
- ✓ promote **collaboration** among departments and other jurisdictions in measuring performance and sharing lessons learned and best practices;
- ✓ explore the use of **societal indicators** for context as part of a more comprehensive reporting approach;
- ✓ improve **reporting to Parliament**; and
- ✓ improve access through **electronic reporting**.

Building Departmental Capacity

In the Canadian federal government, key parts of the results-based management infrastructure (results commitments, systems/procedures and understanding of results management) are in place. Initiatives are being integrated consistent with the Results for Canadians management framework, which is described below, and some parliamentarians are beginning to understand and accept the approach. However, some aspects still need serious attention: measuring and reporting on results – both for departmental programs and collaborative initiatives; linking costs to results; and leadership, understanding and integration to make the results orientation real in government-wide resource allocation and policy processes, and in departmental and program management.

An important driver for implementing results-based management in Canada was the Program Review, which began with the 1994 Budget. Coupled with fiscal restraint

measures, the aim of the Program Review was to ensure that the federal government's resources were directed to the highest priority requirements and to those areas where the federal government was best placed to serve citizens. The Program Review focused the public service's attention on a citizen-centred approach and on achieving results.

By 1996, 32 federal departments and agencies had identified [key results commitments](#), that is, the results that they expected to achieve, over the medium to longer-term, in each of their major business lines. These commitments were an important step in improving information to parliamentarians and the public. They provide the foundation of results-based management. Now all 83 departments and agencies have public [key results commitments](#) and have indicated how these results will be demonstrated.

In 1997, the House of Commons adopted a government proposal for all departments and agencies to table two annual reports as part of the Estimates process – a report on plans and priorities in the spring and a performance report in the fall – and an overview report on performance. These two departmental reports are linked by the longer-term results commitments.

- ✓ The [Report on Plans and Priorities](#) (RPP) is a department or agency's primary planning document. It is tabled in Parliament in the spring. The RPP portrays a department's mandate, plans and priorities, and presents strategies for achieving planned results over a three-year period.
- ✓ The [Departmental Performance Report](#) (DPR) is a department or agency's primary accountability for results document. It is tabled in the fall along with the President of the Treasury Board's annual report, *Managing for Results*. The DPR tells a department's performance story. It describes results achieved and how departmental activities contribute to the department's strategic direction and to government-wide commitments. The information contained can have a wide range of time scales; for example, the report could contain annual information on service quality or the findings from a review that covered five years of a program.

The overview report, called [Managing for Results](#) in recent years, has evolved from a focus on management improvements encouraging results-based management to a report also providing access to information on collaborative initiatives and information on societal performance.

In the latter part of the 1990's, two other major management initiatives were introduced to support a results focus and to help build departmental capacity.

- ✓ [Modern Comptrollership](#) recognises that a uniform (or 'one-size-fits-all') style of management no longer works. It promotes a work environment that balances innovation, creativity and common sense decision-making with clear standards and accountabilities. This initiative is seeking better links between costs and results, improved risk assessment and appropriate control systems – all focussing ultimately on results and public service values.

- ✓ The [Financial Information Strategy](#) includes the implementation of modern financial systems, a shift to accrual accounting and the establishment of stronger ties between the financial community and managers. The goals of this strategy are: to give managers more relevant, reliable and timely financial information; to provide managers with a better oversight of program performance; and to give Parliament and Canadians greater access to accurate information on the cost of government programs.

In March 2000, [Results for Canadians: A Management Framework for the Government of Canada](#) was tabled in Parliament. This report consolidates many new and emerging ideas about management into a single framework. At the heart of this new management framework are commitments to:

- ✓ focus on **citizens**, e.g., by using the internet and information technology to provide 'one-stop access' for government services;
- ✓ adopt a clear set of **values** in four areas – democratic, ethical, professional and people values;
- ✓ manage for **results**, e.g., provide accurate and timely information on the results achieved by government programs and services, learn from experience, and build public confidence; and
- ✓ ensure **responsible spending**, both in individual departments and agencies and from a whole-of-government perspective.

The federal government has begun, or has planned, a number of concrete initiatives to implement this new management framework.

Promoting Collaboration among Departments and with Other Jurisdictions

Results that matter to Canadians often involve more than one federal department or jurisdiction (provinces or territories) as well as other third parties. There is a growing number of examples of initiatives where departments and governments are working collaboratively to achieve a common result. These are called “collective” initiatives in this report and in the Government of Canada documentation referenced throughout.

In recent years these collective arrangements are increasingly focusing on results. Examples can be found in the [database for collective results](#), which is now part of the reporting regime to Parliament. To be included in this database the arrangement must have performance information already available or be able to demonstrate that such information will be available in the near future. Through this database, readers can access additional information as hyperlinks are provided. The database is now providing insight into the way that various organizations are managing collaborative initiatives.

An important development in the area of intergovernmental collaboration occurred in February 1999 when the [Social Union Framework Agreement](#) (SUFA) was signed by

the federal government and all provinces and territories except Quebec. The Agreement builds on earlier arrangements and makes the accountability dimension more visible. The SUFA commits governments to:

- ✓ increase transparency and accountability to Canadians – to monitor, measure and report publicly to their constituents on social policy outcomes; and
- ✓ develop joint accountability frameworks for new Canada-wide social initiatives supported by transfers to the provinces and territories.

To meet its accountability commitments under the SUFA, the federal government:

- ✓ is providing information on collective SUFA initiatives in the collective results database;
- ✓ encouraging departments to use their reports to Parliament to report on SUFA related initiatives that are not collective;
- ✓ has a [data collection pilot](#) underway for the SUFA; and
- ✓ has provided [guidance for intergovernmental and interdepartmental accountability frameworks](#) which includes the SUFA principles as well as being based on the experiences of partners and research by think tanks and other organizations.

Measuring and reporting on the results of collective initiatives is not yet fully established, although there is a significant and growing body of experience. As noted in [Managing for Results 1999](#), the government has three ongoing and interrelated areas of action, namely to:

- ✓ develop capacity in individual departments and agencies in this area – current initiatives include the development of a new network of program managers and staff in order to share their experiences and capture best practices;
- ✓ develop new mechanisms to promote interdepartmental collaboration; and
- ✓ contribute to intergovernmental reporting arrangements and track lessons learned.

Exploring the Use of Societal Indicators

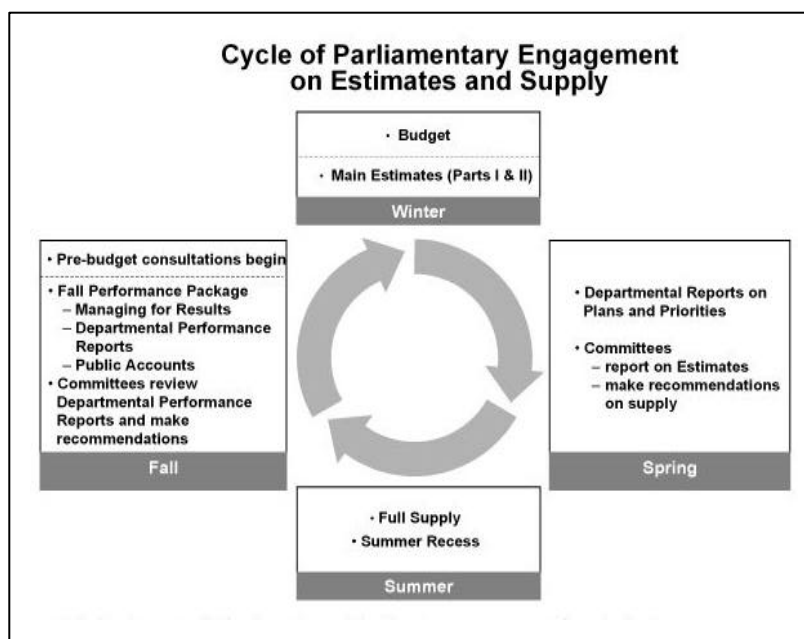
Some parliamentarians have pointed out that because key results are often “borderless” the performance information from individual departments and agencies can be better interpreted if objective context information is also available. For example, the [Thirty-Seventh Report of the Standing Committee on Procedure and House Affairs – Improved Reporting to Parliament Project – Phase 2: Moving Forward](#) describes them as “higher-level performance indicators.” According to the report, “the question societal indicators try to answer is to what degree the individual program outcomes contribute to overall societal goals such as safer communities and healthier populations.” The report also states that “societal indicators essentially will provide a bridge linking specific government program and policy objectives to broader societal considerations.”

The federal government is encouraging departments, as described in recent [guidance](#), to include relevant information on the societal context in their performance reports. The objective is to provide a better understanding of the role programs play in responding to such conditions and to provide readers a better understanding of the significance of the performance reported. Such information is, of course, also used for policy analysis and consultation.

To provide a broader view for the whole of government but with the same objectives in mind, the government has selected an initial set of indicators for its overview reporting on performance. *Managing for Results 1999* provided the initial list of 16 societal indicators in the areas of health, the environment, economic opportunity and social participation and provides convenient electronic access to [preliminary trend information](#) on these indicators. Consultations are continuing on how to improve the selection of the indicators and how best to provide access to the relevant trend information.

Improving Reporting to Parliament

Phase One of the [Improved Reporting to Parliament Project](#) was launched in 1994 to improve the information on performance and plans that departments and agencies provide to Parliament. It led to a greater focus on results, a medium-term outlook (3-5 years) in departmental expenditure plans and better links between these plans and the federal Budget. The most visible change was the introduction in 1997 of distinct performance and



planning reports to be tabled in Parliament as part of the Estimates and Supply process. The performance reports are provided in fall so as to provide context for the plans tabled four to five months later, prior to the new fiscal year beginning on April 1.

The chart illustrates this revised Estimates process, as well as the key points at which it engages parliamentarians. Through various committees, parliamentarians have the opportunity to review and to comment on the fall performance and spring planning reports.

In 1999, the TBS held a series of [roundtable discussions](#) with parliamentarians. It also consulted with Library of Parliament researchers, committee staff and departmental parliamentary relations officers. These discussions identified priorities for Phase Two of the Improved Reporting to Parliament Project: greater emphasis on results, consolidated reporting, enhanced flexibility and an improved financial framework using accrual budgeting.

Phase Two began in the spring of 2000. The Standing Committee on Procedure and House Affairs established a Sub-committee to review, consider and make recommendations on [sixteen government proposals](#). In June 2000, the Committee tabled the report, [Improved Reporting to Parliament Project – Phase 2: Moving Forward](#). It endorsed all of the government's proposals, except for cyclical reporting for small agencies, and it set out other recommendations.

There appears to be some consensus around the idea of developing reporting principles that would be shared by management, governing bodies and external auditors. The latest [guidance](#) for the reports on plans and priorities suggests the following principles for reporting: relevance, reliability, completeness, materiality, and comparability. In addition, managers from the federal and two provincial governments are developing principles of public reporting for governments under the leadership of the CCAF, a non-profit research and educational organization. This complements earlier work by auditors to outline such principles and anticipates further work with Parliament and other legislatures in Canada.

Improving Access through Electronic Reporting

Performance information can be seen from several perspectives (whole of government, interdepartmental initiatives, departments, programs, services, as well from the perspective of policy priorities or issues). Providing such information conveniently to a diverse group of users – program managers, policy analysts, parliamentarians – is only possible through electronic access.

The Treasury Board Secretariat, through its Web site, provides an extensive body of performance information. It can be accessed through several portals: organization, results area, policy issue or societal performance indicators. The portals provide access to further detail. In 1999, the TBS used this capacity to create a customised Web site for parliamentarians and interested citizens – the [Estimates, Performance and Planning Information \(EPPI\) Web site](#). To add further flexibility, an enhanced search capability has recently been added to the site.

The Treasury Board Secretariat continues to experiment with ways of using the Internet to streamline access and consolidate reporting. A particularly promising approach now being tested is the preparation of electronic “maps” for performance information on horizontal issues. These maps can serve as electronic portals to a broad range of

performance information, from societal indicators to departmental databases, and may be publicly accessible in early 2001.

Section 1: Overall Approach to Outcome-Focused Management

Defining Outcome Goals

What is the role of the legislature, politically appointed officials, heads of states, delivery agencies and central policy formulating ministries in defining outcome goals?

Outcome goals are established by Ministers through either legislation or formal policy statements. They are articulated as “key results commitments” and further specified as “planned results” (the more concrete achievements planned over the 3-year planning period) in plans. These are used both for internal departmental management and are tabled each spring and fall in Parliament.

Each department and agency has a chart that presents their results commitments and shows how actual results will be measured and demonstrated. The Treasury Board Secretariat (TBS) reviews any changes that departments make to these charts before their inclusion in planning and performance reports.

The TBS also maintains a database of approximately [200 key results commitments](#). The database provides a range of information, including planned results, resources, results achieved and related reviews. It also allows searches and compilations. For example, key results commitments can be grouped by policy issue, by department or by sector. It therefore provides Parliamentarians and interested citizens with information on government-wide priorities in addition to information on specific responsibilities.

What is the role of stakeholders other than producers and policy formulators in defining outcome goals?

After tabling, planning and performance reports are referred to appropriate committees, thus giving parliamentarians the opportunity to review them and to offer comments and recommendations. In addition, departments and agencies are encouraged to consult with other stakeholders such as their clients, industry officials and interested Canadians in defining outcome goals.

How are outcome measures generally used internally in the management of agencies?

There are a small number of agencies and programs that have integrated results into their planning, managing (measuring, learning and improving) and reporting practices. Most departments and agencies have some of the key features in place and generally accept the value of such an approach. Most of them, however, feel that capacity to measure credibly is a serious challenge and that, in some cases, such an approach might not be feasible.

These variations seem to be related to the nature of an agency’s business, its experience in policy analysis and performance measurement, as well as the particular

experience of key senior managers. The government sees this as a long-term initiative, although one well underway. A key step in doing so was the release, in March 2000, of [*Results for Canadians: A Management Framework for the Government of Canada*](#). It confirms the federal government's commitment to implementing results-based management, stating that "management in all departments, agencies and functions must be focused on the achievement of results" and that "managing for results is fundamental to citizen-focused government." An important part of this approach is the learning aspect – with ongoing improvements and adjustments based on what works and what does not.

In addition to major initiatives brought together in that document, the Treasury Board Secretariat is actively pursuing an integrated implementation strategy. This is seen as one of its key strategic objectives.

How are outcomes measures generally used externally in the management of agencies?

Central agencies are increasingly requesting results and therefore outcome information is seen as appropriate. They are using such information to provide Ministers with context in the decision-making process. In general, the information tends to be used more for shaping issues and setting boundaries than for determining specific decisions.

In addition, there are many policy areas on which both the federal and provincial governments have an impact. Recognising this, the federal government is participating in a growing number of collaborative initiatives that use outcome measures and that report to citizens on what they have achieved. The TBS provides guidance on the management of these collaborative results-based initiatives to interested parties (discussed more fully below).

Relating Outcome Goals to the Allocation of Financial Resources

Are outcome measures part of the budget?

The annual Budget document provides the fiscal framework for the federal government. It establishes the available resources for departments and agencies, which then establish their specific plans and budgets. Summaries of these plans and budgets are provided in the reports on plans and priorities tabled in Parliament, which in turn provide for Supply through the Estimates process. Outcome measures are a part of this latter process (discussed more fully below).

Do politicians negotiate outcome measures in the budget process?

As one of the federal government's key policy events each year, changes to the formal Budget receive a high level of political attention. The description of these changes may or may not include particular outcome measures.

In recent years, attention also has been placed on the integrity of the program base; that is, are the resources adequate to deliver on the government's commitments. This process and the analytical approach are both evolving. Nevertheless, outcome measures do play a role in the analysis. There is Ministerial involvement, as the approach includes formal submissions to the Treasury Board.

While it is clear that individual Ministers play a key role in shaping how departments allocate resources within their legislative and mandate boundaries, the advice Ministers receive from the department can also have a significant impact. The extent to which this advice is based on outcome measures and results likely varies from department to department depending on the capacity to manage for results and to what extent this approach has permeated the organization.

Do delivery agencies and the treasury/the ministry of finance/the budget office negotiate outcome measures?

Departments and agencies may consult with the TBS in establishing their key results commitments and how these outcomes will be measured as part of the Estimates reporting. They also consult with the TBS on establishing their fundamental accounting structure. They are increasingly defining both key results areas and specific long-term results commitments in their accounting structures. The Treasury Board approves these structures and the long-term results commitments.

How is the allocation of financial resources tied up to outcome measures?

The previous answers in this section include a description of the linkages between financial resources and outcome measures at the several levels of departmental budgeting and planning. In some departments and in specific programs, providing for quality performance information is part of the internal planning and budgeting process. In others, outcome information plays more of a contextual role.

Is the relationship between costs, inputs, outputs and intended outcomes discussed in the budget procedure?

Formal parliamentary plans require departments and agencies to link resources through activities/outputs to key results commitments for each of their principal areas of business. Existing practices ensure that there are good estimates of the resources to be applied to each result commitment, but they do not yet ensure that the specific results to be achieved over the planning period are clearly defined in relation to their costs. This is an area, therefore, that is receiving increasing attention.

The federal government has underway a major initiative to improve information on measuring costs. It is part of the Financial Information Strategy (FIS), which includes the implementation of modern financial systems, a shift to accrual accounting and the establishment of stronger ties between the financial community and managers.

With respect to accrual accounting, the federal government has targeted its full implementation by April 2001. This will bring its accounting practices in line with those of the private sector. Accrual accounting will also enable senior managers to have more awareness of, and control over, the costs of their businesses and the resources used to achieve specific results.

Assessment and Feedback¹

What is the object of assessments – programmes, agencies, policies or projects?

The general objects of assessments are programs, services and policies. The goal is to discover whether intended results are achieved, how the programs, services and policies can be improved, and then to report in a credible way the use and benefits of the resources that were invested.

When are assessments of outcomes undertaken – ex post, ex ante or during implementation?

Results-based management is a continuous process that follows a program, service or policy through its lifecycle. Typically, the approach is to develop a framework for tracking progress and results achieved, document actual expenditures through cost accounting, and provide supporting information through specific evaluations. This approach can, therefore, be tailored to individual departments and to specific programs and services.

Where programs are delivered in whole or part through specific projects or initiatives, through financial arrangements with third parties, or in other special ways, there would be special provisions to adapt the approach to these specific features. Departments and agencies are increasingly devoting attention to developing these frameworks in the design stage of programs and services, or *ex ante*. This is not possible in all cases.

Which assessment methods are used?

The prevailing view is that measurement should be based on a clear understanding of desired results and, for collaborative initiatives, of the roles and responsibilities of each partner. The general approach is first to identify key results and then to measure performance, learn, and use the information to improve programs and services. Measuring performance has several roles: on-going tracking of implementation (including expenditures), tracking changes in society related to the desired results (frequently through a set of indicators) and improving the understanding of the relationship between actions and impacts through various studies and analyses.

¹ Note that for the purpose of answering the questions in the following section, we are interpreting assessments as the ways of measuring (and reporting on) actual achievements in relation to results commitments.

The specific measurement approach is tailored to the situation, typically through the preparation of frameworks that identify the important results to be achieved, a description of how performance will be tracked and measured, as well as identifying the key indicators of performance to be tracked. The TBS has developed [guidance for departments and agencies](#) that wish to use such frameworks as a guide to assessing performance. A particular approach has been developed for intergovernmental initiatives in Canada, called the Social Union Framework Agreement. The section on accountability identifies, in addition to the foregoing: short-, medium- and long-term indicators (outcome measures); dispute or conflict resolution mechanisms; and any citizen redress procedures. This approach is being extended to interdepartmental initiatives as well as to direct delivery programs where applicable.

The 1996 report, [Getting Government Right: Improving Results Measurement and Accountability](#), discussed various assessment methods. It noted that managers and review professionals use a variety of techniques, including consultation and client feedback, performance indicators, service standards and evaluations.

With respect to service standards, for example, the federal government has developed the [Common Measurements Tool](#) (CMT). The CMT seeks to provide client feedback to any public organisation. To ensure that all aspects of client service are considered, the CMT focuses on five key elements: client expectations, perceptions of the service experience, satisfaction levels, levels of importance, and priorities for service improvements. The CMT, therefore, provides information that can be used in evaluating and improving services and makes it possible to benchmark across departments and jurisdictions.

Managing for Results 1998 discussed the growing importance of assessing collaborative initiatives as well as the need to develop societal indicators to provide a context for assessments. Since that time, the TBS has continued to explore or has worked extensively in these areas. With respect to collaborative initiatives, it has developed guidance for appropriate accountability frameworks (discussed above). The TBS has also developed a template to gather performance information on these collaborative initiatives and has created a [database](#) to facilitate access to this information.

With respect to societal indicators, in 1999 the government identified sixteen societal indicators that could provide context for, and improve the understanding of, more detailed performance information. It is continuing to develop these indicators as well as a complementary, more comprehensive approach to performance reporting.

Departments and agencies also use other assessment methods, including audits, evaluations and reviews of their programs and services. Departments typically present relevant findings in their performance reports.

The government is therefore moving to a more comprehensive performance reporting approach that spans a broad range of performance measures (from societal to program levels) and that will be founded on a broad range of performance measurement tools.

What is assessed – costs, inputs, outputs or outcomes?

A results-based management approach implies an assessment of short-, medium- and long-term outcomes, as well as their linkages to costs and outputs. Outcome measurement remains the biggest challenge and will continue to be the focus of government attention and efforts.

Who undertakes the assessment?

Departments and agencies are responsible for undertaking assessments. The expectation is that, within departments, program managers are responsible for them. Nevertheless, there are specialised assessment functions in many departments with respect to cost accounting, tracking service quality, policy analysis and evaluation. On occasion, the TBS may also support or undertake specific reviews.

The government's more comprehensive approach to performance reporting also links readers on the Internet to assessments by research organizations and other third parties.

For federal-provincial agreements, using third parties as part of the assessment process is being explored. There is a great variety of differing approaches, including external auditors, using research and consulting firms, including clients, experts and ordinary citizens in specifying the issues and indicators, creating joint federal-provincial bodies to undertake certain tasks and peer review methods.

How are assessments used and for what? Are they published?

As noted earlier, the central purpose of assessments is for management to learn and improve. Some of that information also is used for external performance reporting. Performance reports are tabled in Parliament. These reports generally include electronic links to additional information. The Access to Information Policy makes virtually all performance information publicly available. The public, through the [TBS Web site](#), can access the performance and planning information for all federal departments and agencies.

Section 2: Concrete Examples

Collaborative Results-based Initiatives

The [Collective Results Database](#) provides examples of collaborative initiatives – whether interdepartmental, intergovernmental or involving third parties – that monitor and report publicly on performance. It describes the ways that partners are managing, measuring and reporting on collective results.

The database is ‘evergreen’; new initiatives continue to be added, and the profiles of existing ones continue to be updated. Each one contains: a list of the federal partners, a description of the initiative, identified result commitments (outcome goals), selected indicators of performance (outcome measures) and performance information.

The four examples that follow are brief descriptions of collaborative initiatives that are also contained in a template format in the Collective Results Database.

Interdepartmental Initiatives

- ✓ The [Canadian Rural Partnership](#) initiative aims to establish new approaches to support rural community development. The partnership includes rural Canadians, federal departments and agencies and other levels of government.

An extensive public consultation process, the Rural Dialogue, was held across the country in 1998. Nearly 7,000 Canadians took part. Output from the Dialogue was used to develop a Federal Framework for Action in Rural Canada. Eleven priority areas were identified to guide the actions of 28 federal departments and agencies in addressing their commitment to rural Canada. The Rural Secretariat within Agriculture and Agri-Food Canada (AAFC) is co-ordinating this federal horizontal initiative.

In addition to the development of an interdepartmental strategic action plan and interdepartmental performance measurement framework, the Framework includes the provision of an annual report to Parliament and Canadians. This approach will build on existing processes to facilitate cross-departmental co-ordination.

Intergovernmental Initiatives

- ✓ The **Climate Change Secretariat** is co-ordinating the development of the national implementation strategy requested by First Ministers in December 1997. An initial report was provided to Ministers early in 2000 and integrated comments from over 500 stakeholders from all levels of government, industry, non-government organisations and academics.

The Secretariat manages the [Climate Change Action Fund](#) as one tool to help Canada meet its Kyoto commitments. Environment Canada (EC) and Natural Resources Canada (NRCan) have developed a comprehensive accountability and evaluation framework that includes key results, indicators, measures, evaluation issues and approaches, and reporting requirements for the Fund.

The accountability framework uses logic models and indicators to explain the links between resources and actions and results. Arrangements for more detailed performance information and reporting have also been made for the core activities of the Fund.

- ✓ **St. Lawrence Vision 2000** has a threefold objective: protect ecosystem health, protect human health, and involve riverside communities in the process of helping to make the St. Lawrence River more accessible and recover its former uses. Environment Canada (EC), seven other federal departments, five Quebec ministries and several non-government partners have established 35 public results to respond to this objective. More than 200 people took part in developing an action plan, and the result was the integration of actions and the public's concerns.

Members of the community continue to be involved in: the advisory committee that provides policy direction and identifies work to be carried out, twelve committees that draft Remedial Action Plans and implement associated projects, and co-operation committees that are developing a framework for an Internet-based management and performance system.

The first 10 years of the action plan (1988–1998) have brought about results in several areas, notably in industrial cleanup (a 96-per-cent reduction in the toxic effluents discharged by 50 priority plants) and protection of biodiversity (12,000 hectares of habitat protected and the creation of the Saguenay–St. Lawrence Marine Park). The level of results attained and lessons learned have been documented in five-year reports that are available on the Action Plan Web site.

Client Satisfaction

- ✓ **Service Canada** is an interdepartmental initiative to deliver services to Canadians through an integrated one-stop network. Citizens can now access Government of Canada information and services in three ways: in person, by telephone and through the Internet. The in-person channel also has a number of co-operative arrangements with provincial, territorial and municipal governments in British Columbia, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island, Quebec, Northwest Territories and Yukon.

Continuous improvement is at the core of the Service Canada approach to performance management, where performance information is used to improve service delivery. Partners within the in-person access centres regularly monitor their progress in a variety of ways, including a standardized client feedback tool that is based on the Common Measurements Tool (discussed above) and a reporting system that generates individual and national performance reports. This allows the access centres to improve service continuously in a manner that responds to the needs of Canadians.

Related Examples from *Managing for Results 1999*

[*Managing for Results*](#) is the federal government's overview report. It, among other things, serves as a source of examples, best practices and lessons learned. The following examples are taken from *Managing for Results 1999* and provide concrete illustrations of parts of the discussion in the Overview and Section 1 of this paper.

The Role of Outside Stakeholders in Defining Results Commitments (Outcome Goals)

- ✓ In 1998, **Natural Resources Canada (NRCan)** consulted with over 100 stakeholders to identify the five key results it would deliver to Canadians. The stakeholders reviewed the department's draft indicators and suggested refinements. They contributed to the design of the reporting format, which included trend data and interpretations, a description of NRCan's role in influencing the trend, and the next steps. The department also established a distinct tracking process based on trend analysis, monitoring and numerical targets.

The Use of Performance Information (Outcome Measures) in the Management of Departments

- ✓ **Correctional Service Canada (CSC)** contributes to the protection of society by helping offenders re-establish themselves in the community under conditions that minimise their risk of re-offending. CSC's success relies heavily on its ability to develop information on the status of the behaviour of offenders and to use this results information in decisions on each of CSC's lines of business.

The availability of complete and accurate results information from across all areas of activity enables senior CSC management to identify key corporate trends, potential problems and emerging issues, and to improve the way decisions are made across and within business lines. A monthly Corporate Results Book provides a rolling historical trend of key results indicators and data from an organisation-wide results information system that has been fully integrated into the management systems and practices of CSC. The Results Book is used by the department's Executive Committee to monitor performance actively.

Combining Societal Indicators with Other Performance Information

- ✓ As part of the 1999 budget, the government invested in the **Health Information Roadmap**, a major collaborative effort that outlines a shared vision for modernising health information in Canada. Through this initiative, the Canadian Institute for Health Information, Statistics Canada and Health Canada are working together, with provincial and territorial governments, regional and local health organisations, and other stakeholders, to build a more comprehensive national health information system.

Key priorities include:

- fostering harmonised data and technical standards to ensure consistent and comparable collection, exchange and interpretation of health data;
- addressing priority data gaps in the areas of health services and population health, including information on related costs and health outcomes;

- creating a Canadian Population Health Initiative to enhance understanding of the broad determinants of health and provide policy-relevant information;
- building a consensus on what measures should be used to report on the health of Canadians and the performance of the health system; and
- producing regular, easy-to-understand reports.

Section 3: Terminology

A Comparison of the OECD and Canadian Terminology

The following table compares Canadian terminology with that of the OECD. Where possible, Canadian definitions are drawn from guidance provided to departments on preparing performance reports. In some cases, these definitions are supplemented with those found in Treasury Board Secretariat (TBS) working papers. Note that the definitions are currently under review.

Term	OECD	Canada
Outcomes	<p>The effects on society of outputs from governmental entities</p> <p>Outcomes are not usually completely controllable by governments. The degree of control depends on the influence of extraneous factors on the goal in question, the effectiveness of implementation and the quality of the policies for reaching the goal.</p>	<p>“Results/outcomes” are the consequences of a policy, program or initiative that can be plausibly attributed to the program. Outcomes can be distinguished in many ways – intermediate or ultimate, short- or long-term, expected or unexpected, and intended or unintended (http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/DPR_guidelines_e.html#Glossary).</p> <p>An “outcome” is an event, occurrence, or condition that is outside the activity or program itself and has an actual effect on, or is of benefit to, Canadians. An expected short-term outcome describes what is expected to occur as a direct result of the program activities and products. A medium-term outcome is an outcome that is expected to lead to a desired end but is not an end in itself. A long-term outcome is the end result that is sought (such as reduced incidence of crimes). A program may have multiple outcomes for each of the different timeframes (http://www.tbs-sct.gc.ca/rma/account/SUFA_Template.htm).</p>
Intended Outcomes/ Outcome Goals	<p>What effect government intends its outputs to have on society</p> <p>In this definition government intentions are conceived as the explicitly and publicly stated purposes of government activities. Government intentions can for example be formulated in laws, policies or official directives.</p> <p>As such, activities in entities delivering on public policies may be based on Outcome Goals, but often they will not.</p>	<p>A “Chart of Key Results Commitments (CKRC)” presents intended benefits to Canadians. These results are influenced by the actions of departments, though they may not necessarily be fully within their control. Key results commitments are those of an enduring nature and are often not targeted (http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/DPR_guidelines_e.html#Glossary).</p>

Term	OECD	Canada
Outcome Evaluation	<p>An assessment of the outcome of a governmental activity compared to its intended outcome</p> <p>Often, outcomes cannot be measured directly because of complexity, time lags and influences not under governmental control. Outcome assessment, therefore, must typically take account of a variety of indicators. Often outcome assessment will not be possible.</p>	<p>"Performance measurement" is the activity related to measurement of inputs outputs, impacts and outcomes. They normally encompass a number of performance indicators and are used as a basis for measuring performance.</p> <p>A "performance indicator" quantitative or qualitative ratio or index used to measure the performance of a program over time (http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/DPR_guidelines_e.html#Glossary).</p> <p>"Comparable indicators" are a specific set of common quantitative and/or qualitative measurements for each aspect of performance (output or outcome) under consideration. They are based on common baseline information, definitions and database collection, and a compatible reporting system (http://www.tbs-sct.gc.ca/rma/account/SUFA_Template.htm)</p>
Outputs	<p>The goods or services (usually the latter) which government agencies provide for citizens.</p> <p>The concept of outputs is not confined to tangible goods and social services delivered directly to citizens. The concept also includes more intangible flows of influences on the surroundings from agencies, institutions and other entities delivering on public policies.</p> <p>Outputs are potentially largely controllable by government agencies and measurable either quantitatively or qualitatively. Thus they be used for performance management more easily than outcomes.</p>	<p>"Outputs" are goods or services produced or directly controlled by government and distributed outside the program organization (http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/DPR_guidelines_e.html#Glossary).</p>
Inputs	<p>The resources used by government to produce outputs</p> <p>Inputs include the labour (the range of skills, expertise and knowledge of employees), capital assets (including land and buildings, motor vehicles and computer networks), financial assets, and intangible assets (such as intellectual property) which are used in delivering outputs.</p>	<p>"Inputs" are the resources and authorities given to an organisation to carry out activities, produce outputs and accomplish results. Resources include such items as tax dollars, user fees, transfers, human resources, capital and information (http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/DPR_guidelines_e.html#Glossary).</p>
Costs	<p>The money spent to finance the input</p>	<p>"Planned spending" refers to the amounts the department planned to spend (or revenues planned) with each fiscal year (http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/DPR_guidelines_e.html#Glossary).</p>

Term	OECD	Canada
Learning	The acts through which an entity uses past experience of itself or others to adjust goals and processes	There is currently no formal definition of " learning " in the context of results-based management. It is generally discussed in the context of measuring performance, and using that information to improve programs and services; it emphasizes sharing lessons learned and best practices (http://www.tbs-sct.gc.ca/rma/communic/pr99/mfr99/mfr99vol1e.htm).

Section 4: Is a questionnaire possible and will it be of value?

More countries are moving towards an outcome-focused or results-based management regime. The inclusion of a section of questions on outcomes in the annual OECD Survey of Budgeting Developments would contribute to a better understanding of the specific approaches that OECD Members have adopted.

The Value of Survey Questions

OECD Members have had different experiences with respect to results-based management. They have implemented new business practices based on lessons learned. Sharing this information with other OECD Members would promote the learning culture that is at the core of results-based management and would provide concrete ideas and insights for the continued development of this public sector management approach. The most useful survey questions would, therefore, solicit information based on lessons learned from actual initiatives as well as examples showing innovative accountability practices.

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