Chapter 1

Performance Information and Innovation in the Canadian Government

Mike Joyce, School of Policy Studies, Queen's University, Kingston, Canada[1]

Editor's note: This case is, in fact, two distinct cases of public expenditure innovation. The first concerns the development of results-based performance information. Integrated as a linked but separate subject is the relative impact on innovation in government of such performance information.

Introduction

This case addresses the issue of linkages between performance information and innovation within the Canadian federal government experience.[2] It provides an overview of three main sources of performance information – results-based systems, programme evaluation, and centrally driven review exercises – and reviews the Canadian experience with them. It then examines actual and potential linkages between innovation and performance information. This section suggests that innovation in the Canadian federal government tends to cluster into two groups: smaller initiatives driven by staff or middle management, and much larger projects involving major programmes, whole departments or the whole government. Readily available data on smaller innovation projects is skimpy but suggests that performance information does not play a major role in stimulating these initiatives. In contrast, two of the examples of large-scale innovation show that performance information plays a critical role at all stages.

Performance information in the Canadian experience

At the whole-of-government level in Canada, the development of systematic approach to measuring performance began when the implementation of two of the Glassco Commission's recommendations marked one step towards a more systematic approach to performance management (Canada Royal Commission on Government Organization, 1962). The first of these recommendations was that the government replace 'line item' budgeting with a programme-focused approach – planning, programming and budgeting system (PPBS). The second was for greater delegation of authority from the centre to departments – an approach that came to be characterised as 'let the managers manage'. Various subsequent initiatives attempted to strengthen the links between resource allocation and programme performance, including:

- Introduction of an operational performance measuring system (OPMS) and promotion of management by objectives in 1974 (Canada Treasury Board, 1974);

- Establishment in 1978 of the office of the comptroller general whose mandate included strengthening programme evaluation (Canada Treasury Board, 1978); and

- The 1994 Program Review initiative with its twin objectives of 'getting government right' and deficit reduction through a process that imposed specific expenditure cuts on almost all departments and agencies.[3]

Throughout this period, there was little effective connection between performance management initiatives at the whole-of-government level and those within departments. In 2000, the Treasury Board publication *Results for Canadians* signalled a renewed attempt to make that link (Canada Treasury Board, 2000). Of the four specific commitments made in that document, two relate directly to performance information. The commitment to **manage for results** recognised the need 'to apply results-based management to all major activities, functions, services and programs' and that 'the foundation of results-based management is accurate and timely performance information' (p11). The commitment to **responsible spending** recognised that rational priority setting and investment decisions need 'integrated, cross-departmental information on expenditures and results' (p13).

Although progress in achieving the goals of performance management may seem slow, it is worth noting that the focus of the three current initiatives described in the next section is consistent with the three post-Glassco initiatives identified above as well as with the framework provided by *Results for Canadians*.

Sources of performance information

For the purposes of this case study, a performance information source is considered to be an initiative or system specifically designed to generate performance information as a management tool or for accountability purposes or both. The distinction made is with other data and statistics that may be available and that shed light on performance but that are collected or generated for other purposes or from outside the government. Examples include surveys and polls commissioned by the media, and data and statistics created by government organisations for other reporting purposes. The purpose of this distinction is not to discount the value of this latter source of performance information, but to focus on more systematic approaches that should yield greater discipline and consistency in the way the information is generated.

Current sources of systematically generated performance information in the Canadian federal government can be grouped into three broad categories: **results-based systems**; **evaluation**; and **review**. These three categories form a hierarchy in terms of the level of performance information detail generated and the organisation level within government that is the primary user. Results-based systems generate greater amounts of detailed performance information, with management and managers in departments as the primary, but not exclusive, users. At the other end of the spectrum, the results of reviews are generally intended to be used by central agencies and central government decision-making processes.

The purpose of this case study is to focus on the Canadian experience in building a results-based system and its link to innovation. More detailed explorations of evaluation and review can be found in the full working paper (cited in footnote 1).

Creating a results-based framework in the Canadian federal government

The federal government's current results-based focus is on the management resources and results structure (MRRS) initiative, which consists of three elements:

I   Clearly defined and measurable **strategic outcomes** that:
   a) reflect the organisation's mandate and vision and are linked to the government's priorities and intended results; and
   b) provide the basis for establishing horizontal linkages between departments with similar or natural groupings of strategic outcomes.

II   A **programme activity architecture** that is articulated at a sufficient level of materiality to reflect how a department allocates and manages the resources under its control to achieve intended results.

III   A description of the current **governance structure**, which outlines the decision-making mechanisms, responsibilities, and accountabilities of the department. (Canada Treasury Board, 2005)

The programme activity architecture (PAA) lies at the heart of MRRS as it provides the framework within which performance information is structured and generated. It is shown schematically in figure 1.1.[4]

Figure 1.1 Programme activity architecture
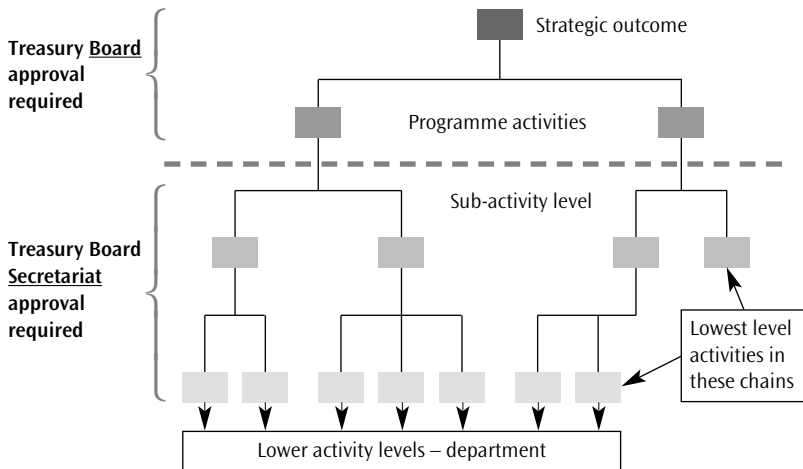
Source: Adapted from Canada Treasury Board (2007a), slide 6

The concept underpinning the PAA rests on tracing the allocation of resources within a department to individual activities at various levels (and implicitly to the managers responsible for each of these activities). This creates a hierarchy of activities ranging from a

programme at the top, through a series of lower levels at which resources are sub-allocated. The series of activities that make up any one particular level in that hierarchy are, in resource terms, collectively exhaustive and mutually exclusive. This structure creates units of activity to which information directly related to the allocated resources can be attached. Actual and expected results constitute the principal information attached to each activity, but other data can also be attached. Examples include staffing levels, links to parliamentary expenditure authorities (vote, expenditure classification), and regional breakdowns.
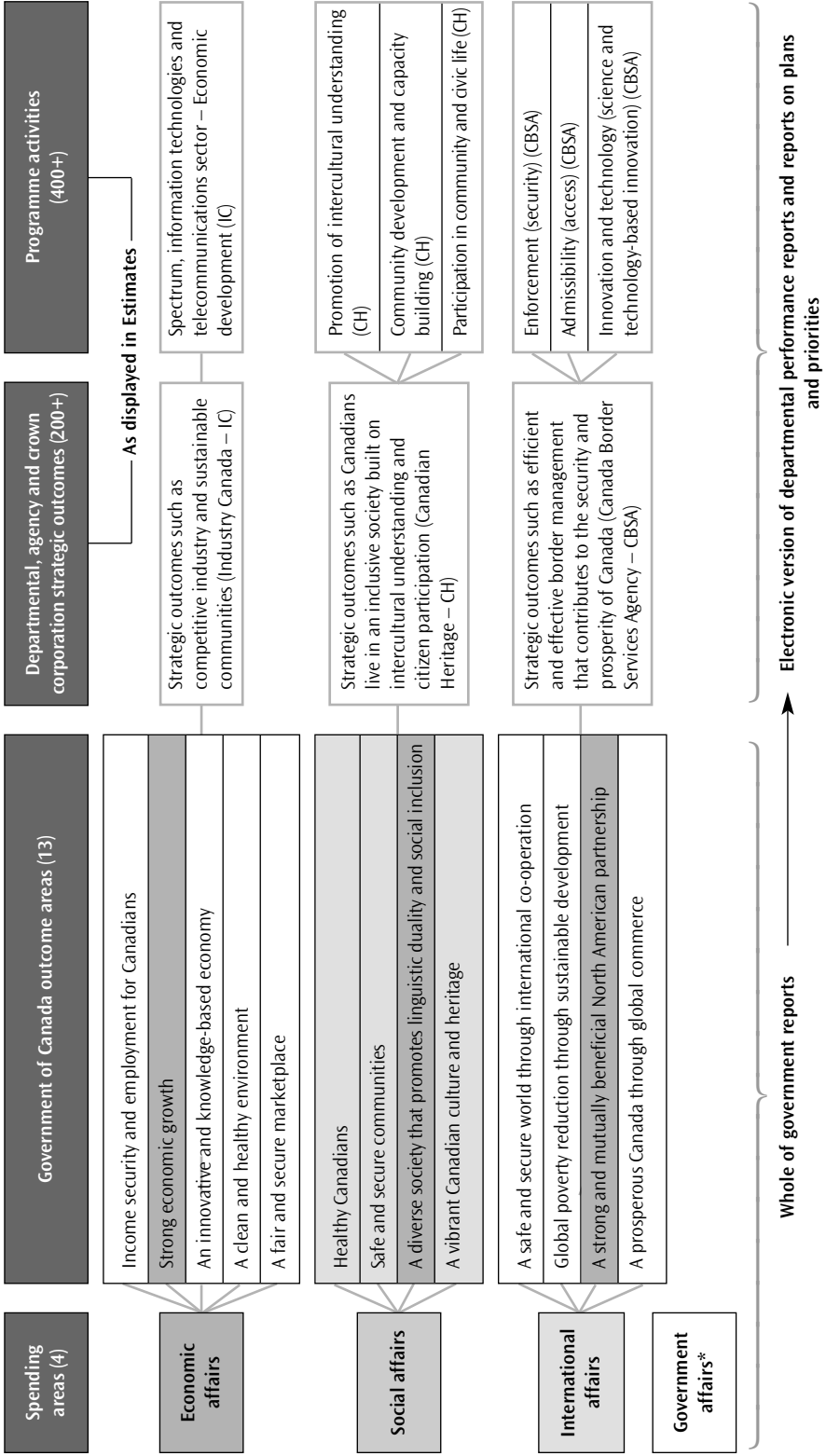
The principal value of the PAA is that it provides a common framework within which all departments can structure and logically link programme activities, the resources allocated to each and the results that are expected to be achieved with those resources. Beyond a simple linkage between resources and results for each individual activity, a hierarchy of results linkages is established between each activity level in a department's PAA from the lowest level up to those at the highest level that represent the programmes a department is responsible for delivering. Results at lower levels in the PAA tend to be **output** oriented whereas those at higher levels should be **outcome oriented**.

As well as serving as an expenditure management and accountability tool for the Treasury Board Secretariat, the PAA also establishes the structure for reporting and accountability to parliament through the Estimates. The Estimates are a collection of individual documents that the government provides to support parliament in its role in approving government spending and holding the government to account for the results produced with spending granted by the authorities. In those terms, the principal Estimates documents are the *Reports on Plans and Priorities* and *Departmental Performance Reports* that are prepared individually by each department. The former establishes the basis for accountability by setting out planned expenditures over a three-year period together with expected results. Departments then render account against that base in the latter.[5]

This same logical and hierarchical structure extends beyond individual departments to the government as a whole. As part of the PAA, departments are also required to identify strategic outcomes for the department as a whole to which the collection of programmes that constitute this highest level of the PAA are then linked. A similar approach to that of individual department PAAs is then taken at the whole-of-government level. Presently all the departmental strategic outcomes are linked at the whole-of-government level to 13 outcome areas in four spending areas. This structure is summarised in figure 1.2 and forms the basis for **Canada's Performance**, an additional report provided to parliament that presently summarises approximately 200 departmental strategic outcomes and 400 programme activities across the government.

In practice, however, the 'logical purity' of the PAA structure can become somewhat diluted at this level because of the difficulty associated with 'force-fitting' a unique link between a programme and one of its strategic outcomes. A similar issue arises in the logical linkages reflected in **Canada's Performance** at the whole-of-government level. Nonetheless, taken together, departmental PAAs and their equivalent at the whole-of-government level provide the potential for a rich source of programme information. The next section addresses a number of issues that can affect realisation of that potential.

Figure 1.2 Framework for whole-of-government results reporting (Canada Treasury Board, 2007b)

Spending areas (4)	Government of Canada outcome areas (13)	Departmental, agency and crown corporation strategic outcomes (200+)	Programme activities (400+)
		As displayed in Estimates	
Economic affairs	Income security and employment for Canadians		
	Strong economic growth	Strategic outcomes such as competitive industry and sustainable communities (Industry Canada – IC)	Spectrum, information technologies and telecommunications sector – Economic development (IC)
	An innovative and knowledge-based economy		
	A clean and healthy environment		
	A fair and secure marketplace		
Social affairs	Healthy Canadians	Strategic outcomes such as Canadians live in an inclusive society built on intercultural understanding and citizen participation (Canadian Heritage – CH)	Promotion of intercultural understanding (CH)
	Safe and secure communities		Community development and capacity building (CH)
	A diverse society that promotes linguistic duality and social inclusion		Participation in community and civic life (CH)
	A vibrant Canadian culture and heritage		
International affairs	A safe and secure world through international co-operation	Strategic outcomes such as efficient and effective border management that contributes to the security and prosperity of Canada (Canada Border Services Agency – CBSA)	Enforcement (security) (CBSA)
	Global poverty reduction through sustainable development		Admissibility (access) (CBSA)
	A strong and mutually beneficial North American partnership		Innovation and technology (science and technology-based innovation) (CBSA)
	A prosperous Canada through global commerce		
Government affairs*			

Whole of government reports ⟶ Electronic version of departmental performance reports and reports on plans and priorities

Lessons learned

Implementation

Expectations: Both the simplicity of the PAA concept and its potential can give rise to unrealistic expectations, particularly in terms of what can be delivered before implementation has reached some level of maturity. In addition, different users (departmental officials, departmental ministers, central agencies, Cabinet committees, parliament) are likely to be looking for significantly different types of performance information which can add to capacity issues during initial implementation. Initial limits on scope are crucial.

Capacity: The most significant capacity issue is likely to be the information technology (IT) system on which the PAA resides. It would be virtually impossible to deliver the PAA concept without some form of central IT capacity, even if only to collect and manipulate information resident on individual departmental IT systems. If development of this capacity lags behind the pace of overall implementation then unrealistic expectations that a functioning IT capacity would constrain are unlikely to be curbed and credibility of the overall initiative will suffer when IT constraints become apparent.

Data integrity: A number of factors are at play here.

- One is Canada's **access to information** legislation which makes government information publicly accessible unless it meets certain criteria. 'Advice to ministers' would likely be the most pertinent test in the case of information generated within a PAA and it is unlikely that much, if any, of this performance information could be construed to meet that test. Moreover, an explicit objective of the PAA is that it is, in part, to form the basis for results information provided to parliament. While this factor may not cause PAA data to be in any way compromised, it may have a dampening effect on the stringency of performance targets set and hence the type of information collected and reported.

- A second is **departmental resistance**. This factor is similar to the one above, but can play out between departments and central agencies. Even if not publicly accessible, departments may be reluctant to disclose stringent performance targets to central agencies over concern for the consequences of failure to achieve them. Here again, this may have a dampening effect on the nature of the performance information attributed to activities in the PAA.

- A third factor directly related to the one above is the PAA's **relevance to and active use by departmental management and managers**. If departments do not use the PAA as a tool for their own management purposes, then the PAA information they do produce is likely to degenerate into information produced purely for central agency consumption – what departments think central agencies want (or the subset they want to give them). The result is then likely to be a widening gap with the 'real' performance management information generated and used by departments – a situation akin to keeping 'two sets of books'.

- Fourth, performance information generated for the higher reaches of the PAA is (or should be) oriented more to **outcomes** than outputs. As has been widely recognised

by practitioners and academics alike, the more performance is oriented towards the outcome end of the spectrum, the more difficult it is to establish quantifiable targets and performance information that is amenable to weekly, monthly or annual measurement. This is particularly the case for accountability purposes where responsibility for achievement of an outcome cannot be uniquely assigned to a single organisation or even to the government (Mayne, 2001). As a result, the PAA must be implemented with sufficient flexibility to recognise the need for longer-than-annual time frames with performance targets that are amenable to 'measurement' through programme evaluation techniques.

Different users: One of the attractions of the PAA is its potential capacity to generate performance information that, in some cases with further manipulation, can satisfy the diverse needs of a wide range of users – ranging from departmental managers and management, through central agencies, to cabinet committees and budget decision-making. The potential issue here is the need to tailor the detailed performance information available from the PAA into a form that is both accessible and readily digestible by users with different perspectives and who often have limited time and highly varying degrees of analytical capacity at their disposal.[6]

Link to innovation

A primary focus of the management resources and results structure (MRRS) and the programme activity architecture that lies at its core is on programme management and accountability within departments and on expenditure and management accountability and decision-making from a whole-of-government perspective. Innovation is not an explicit objective. However, to the extent that performance information is a necessary component of innovation, MRRS has the potential to play a critical role.

It is always possible that an innovative idea may come 'out of the blue', but in many cases it will be recognition that performance could be improved that provides the stimulus. In some cases, the need for improvement may be self-evident to staff and management alike. However, the greater precision of performance information to substantiate what may seem self-evident can only help focus on the need to innovate and provide the acceptance and support that is necessary to move from recognition to action. Benchmarking would be a useful type of performance information at this stage. Similarly useful would be assessment of practices in other jurisdictions that appear to be generating the better performance and can be considered for adaptation.

Innovation and performance information in the Canadian federal government

Broadly speaking, innovation in the federal government clusters into two groups at opposite ends of a 'size' spectrum. At the larger end are innovative projects or initiatives that affect the government as a whole, departments as a whole, or large programmes within departments. At the other end are relatively small projects within programmes that are either initiated by workers and middle managers or developed by them at the instigation of

senior management. Interestingly, one of Borins' findings (2006, p5) from both US and Commonwealth data is that 'frontline staff and middle managers are the most frequent initiators of public management innovation'.

In the absence of any research or other data, the only readily available source of information on innovation in the 'smaller' category is the federal government's Public Sector Award of Excellence programme which provides a list of finalists in each category for the last two years (Canada Public Service Agency, 2007). In 2005 there were 14 finalists in the innovation category and in 2006 there were 17. Taken together, eight out of the 31 finalists were individuals and the remainder special teams or existing work units. Of those finalists, 17 involved the innovative use or adaptation of existing information technology systems, 11 involved changes to processes or procedures, two were for innovative use of spreadsheets (both by individuals) and one was for an innovative design of an outdoor cigarette lighter suitable for use in a prison.

The short descriptions provided for each finalist do not give any explicit indication of the extent to which performance information played a role in the innovations that were recognised. However, I would speculate from these descriptions that most were stimulated by a need or opportunity for improvement that was obvious to the individuals and management involved although in some cases corroborating performance information would have been available.

In the case of larger innovations I have selected three examples, each of which is described below.

'One-stop' service

The decision to implement the Service Canada concept – a 'one-stop' point for Canadians to receive all their government services – was made by the expenditure review committee and announced in Budget 2005 (Canada Department of Finance, 2005b, p13). The concept is being implemented by a new department – Service Canada – created from the appropriate parts of the Department of Human Resources and Social Development.[7] Service Canada's mandate is to:

> 'work with federal departments, other levels of government, and community-based partners to transform government service delivery for Canadians across all service delivery channels – telephone, internet, and in-person'

and its current objectives include:

- 'Deliver seamless, citizen-centred service by providing integrated, one-stop service based on citizen needs;

- Work as a collaborative, networked government by building whole-of-government approaches to service that enable information sharing, integrated service delivery and strategic investment for the benefit of Canadians.'

While progress has been made, implementation of the concept continues. Service Canada's *Report on Plans and Priorities* sets out clearly a number of transformative priorities for the next three years. (Canada Department of Human Resources Development, 2007:76)

A number of characteristics of this innovation are of interest:

- The concept was not conceived by the expenditure review committee, but had been in gestation for over a decade. It was seized on by that committee as 'an idea whose time has come' and that fit perfectly with its mandate of 'finding ways to improve the delivery of federal programs and also lowering costs' (Canada Department of Finance, 2005a:3).

- It is ironic that such a clearly innovative concept found implementation through an exercise focused on cutting spending, particularly given that a general risk for innovation is insufficient implementation funding. As implementation of Service Canada has been characterised as extraordinarily ambitious and posing significant challenges, this aspect may be of concern.

- The general concept of centralising service delivery is not unique to Canada and the research that underpinned development of the particular model being implemented included examination of similar concepts being developed or implemented in other jurisdictions. Australia's Centrelink is a prime example.[8] The innovative aspects of Service Canada lie in the way in which the concept has been adapted and developed to fit both the Canadian context in general and the particular environment in which it is being implemented. International recognition of the innovative nature of this project is evidenced by the number of delegations that have visited Service Canada – more than 20 to date.[9]

- Performance information has played a critical role in all stages of development of the Service Canada concept and continues to play a critical role in the current implementation strategy. International benchmarking and research as well as survey data played a particular role in the earlier stages and continues to do so. Results-based performance information has become more prominent as the concept is being implemented. This type of information has been recognised by Service Canada as particularly important for building the business case, overcoming actual and potential resistance of departmental partners and developing broader credibility for the initiative. In addition to its two standard annual Estimates documents provided to parliament (the *Report on Plans and Priorities* and the *Departmental Performance Report*), Service Canada prepares an Annual Report and updates the score card it has developed on a quarterly basis.

Online access to government

Canada's Government On-Line initiative shares a common early root with Service Canada in an organisational unit within the Treasury Board Secretariat. In addition to developing the original basis for Service Canada, the Service and Innovation Sector[10] was also responsible for laying the foundation for Government On-Line, which shares many characteristics with Service Canada. Two primary factors distinguish Government On-Line from Service Canada: its focus is on a tool for service delivery rather than an organisational form; and it was implemented by a central agency (Treasury Board Secretariat) rather than an opera-

tional service delivery department.[11] In addition, implementation of Government On-Line is now considered complete.

Government On-Line's objectives were (Canada Government On-Line, 2006):

- 'Providing clients with a more accessible government, where information and services are organized according to clients' needs, and are available 24/7 around the world, in English or French;

- Delivering better and more responsive services by implementing more efficient and timely electronic services;

- Building trust and confidence in online service delivery by ensuring that electronic transactions are protected and secure, and that personal information is safeguarded'.

and was guided by two basic principles intended to focus use of the internet to benefit Canadians, Canadian businesses and international clients:

- 'Group information and services around clients' needs and priorities, NOT around the organization of governments;

- Build partnerships among federal departments and agencies and with other levels of governments to cluster services for the benefit of clients, NOT according to jurisdictions.' (p1)

Government On-Line was implemented over a six-year period from 2000–01 to 2005–06, at total central cost of US$880 million, in partnership with 34 participating departments and agencies who also provided funding from their own resource base.

Characteristics of particular interest include:

- Similar to Service Canada, the broad concept is not unique but was developed and implemented in a way that suited the federal government's particular needs and the environment of the time.

- A central source of investment funds was provided which the implementing organisation allocated to participating departments and agencies. Although partners were expected to share in the funding, this central fund clearly provided the Government On-Line organisation with both leverage and control. However, political commitments to a short implementation time frame and the limited funds available to achieve it provided a significant challenge as did some uncertainty caused by phased release of the full pool of funds by the centre of government.

- Special emphasis was placed on the governance structure of the project with respect to the participating departments and agencies that included a deputy-head-level committee.

- As with Service Canada, great store was set by performance information at all stages of the project. Baseline performance data on 'e-government' capacity was captured early in the project. Performance information was a critical element in deciding on allocations to participating departments and agencies as well as whether allocations

were multi-year or were assessed and allocated on an annual basis. Performance targets were negotiated with deputy heads and progress reported back to the deputy-head committee which created peer pressure for performance, not just for the Government On-Line organisation.

- Risk mitigation was made a priority and also became a focus of the Auditor General's attention on the project.

- The project was considered a significant success and received over 50 awards. Notable among these was recognition given by Accenture, the global management consulting company, which ranked Canada as first out of the 22 countries surveyed for e-government maturity for the fifth consecutive year. The project has also drawn praise from the Auditor General. Such external recognition can be a major factor in sustaining support for a project throughout implementation.

- Learning became a significant priority and the final report provided extensive information on 'lessons learned' (Canada Public Works and Government Services, 2006).

Prudent budget planning

Prudent budget planning was a particular approach adopted for fiscal management by the department of finance in the mid 1990s and is included because it has characteristics that are quite different from the two above.[12] When the Chrétien government came to power in 1994, it established deficit and debt reduction as priorities. Annual deficit targets were set in each annual budget and the Minister of Finance of the time made a public declaration, repeated on a number of occasions, that he would meet those targets 'come hell or high water'. The Mexican 'peso crisis' which resulted in a threat by Moody's to downgrade Canada's credit rating lent further impetus to that priority. Prudent budget planning evolved as the basis for managing the risk of not meeting annual deficit targets, as well as the risk to the Finance minister's credibility.

Prudent budget planning itself is not unique, but the way it was applied and evolved in the Canadian federal government was. Principal elements of this approach included:

- A rolling, two-year planning time frame within which publicly disclosed budget targets were set;

- Use of an average of private sector economic forecasts as the basis for developing the policy status quo fiscal framework as the starting point for budget planning;

- Introduction into the fiscal framework of prudence factors to lower the forecast budgetary balance (i.e. the impact of these factors was to increase any forecast deficit or decrease any forecast surplus); and

- Setting a target level for the planned budgetary balance that then determined how much flexibility was available for allocation decisions (i.e. the difference between the forecast budgetary balance and this target established the flexibility available).

Characteristics of interest with this innovation include:

- It was stimulated by the necessity to deliver on a new government's priority and to protect the credibility of the Minister of Finance (and so too of finance officials) given his public 'come hell or high water' commitment;

- The primary objective was to manage the risk that annual deficit targets would not be met, i.e. to manage performance at a whole-of-government level;

- It involved no significant direct costs and thus required no upfront investment to implement;

- Only one performance measure was directly relevant – the annual deficit – which was generated independently of this approach through Canada's public accounts; and

- It significantly over-achieved its objective, generating year after year what somewhat facetiously came to be called 'surprise surpluses'. Criticism of this outcome from both within and outside government risked the credibility of the approach. Although the stance of the government of the time was in essence to ignore these criticisms, whether or not it would have 'learned' from that outcome and made significant changes remains a matter of speculation given its defeat in 2005.

Conclusions and moving forward

One conclusion that can be drawn from this survey is to corroborate from a Canadian perspective what other writers have observed: that more research is needed into innovation in government. This is particularly true if performance information is to be linked to innovation at any of its stages. In that context, the following conclusions should be considered tentative:

- Although there is no shortage of performance information in Canada, there are concerns about its current quality which arise from the immaturity of the management resources structure initiative that produces results-based information as well as the current initiative to renew evaluation capacity.

- Even with quality information generated by performance management systems, innovation projects will often require performance information tailored to their own particularly needs, particularly in the formative stages.

- It is unclear to what extent 'formal' performance information plays a material role in smaller innovation projects initiated at staff or middle-management levels, though it is reasonable to suggest that formal information could support and sustain innovation that has been stimulated by the potential to improve performance based on informal observation.

- The critical need for and role played by performance information in the two examples of large-scale innovation projects described above strongly suggest that this is likely to be true for all such projects from stimulation of a concept through to its implementation.

- Performance information appears to be an important factor in successful innovation. However, the commonality of a number of obstacles or impediments to innovation that are identified in the literature suggests strongly that addressing these is likely to be as important as performance information, if not more so. These issues include: a tendency to 'over-focus' on service improvement; dealing with innovation's inherently higher level of risk in a public service environment with an equally inherent low tolerance for failure; resistance from established groups who see innovation as a threat; accountability and a public service propensity for blame; and the need for adequate funding to maximise chances of success.

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Notes

1 This case is based on a paper prepared as background for a presentation made at the OECD Asian Centre International Conference on Performance Information and Government Innovation, 10–11 July 2007, Hangzhou, China. The full version of the paper is available at: http://www.queensu.ca/sps/publications/working_papers/index.php [last accessed July 2011]. At the time of the conference, the author was on interchange from the Canadian federal government's Treasury Board Secretariat where he held the position of senior assistant secretary responsible for the expenditure management sector. The views expressed in this paper are the author's and do not necessarily represent those of the Treasury Board Secretariat.

2 As distinct from the Canadian government's role in encouraging and stimulating innovation in external organisations.

3 Although linking programme results and resources was not a mainstream focus of the 1994 Program Review initiative, it provided the basis for renewing that focus. The Treasury Board's 1995 initiative to require departments to submit annual business plans was one of the first examples. For a discussion of this initiative, see Lindquist (1998).

4 Use of these two different terms can be confusing as there is little practical distinction between them, as figure 1.1 shows.

5 More information on the Estimates can be found at http://www.tbs-sct.gc.ca/est-pre/estime.asp [last accessed July 2011].

6 For an example of how the Treasury Board Secretariat is attempting to do this, see *Tools and Resources for Parliamentarians* available at http://www.tbs-sct.gc.ca/audience/pp_e.asp [last accessed July 2011].

7 The legislation to create Service Canada as a separate department has yet to be introduced. In the interim, although the organisation technically and legally remains a part of the Human Resources and Social Development department, it is effectively functioning as a separate department in its own right.

8 For a view of Centrelink from its President at the time, see Sue Vardon's February 2000 address to Australia's National Press Club (Vardon, 2000).

9 It is of interest that, at the time of publication, Centrelink is going through a major review of its functioning. While retaining the focus on integrated services, the review will seek modernise its delivery channels. The programme base was also expanded. For more information, see http://www.dhs.gov.au/publications-policies-and-plans/annual-reports/centrelink/0910/chapter01/01.html [last accessed July 2011].

10 That sector was eliminated in 2003 as part of an expenditure reduction exercise.

11 In the latter stages, implementation was transferred to Public Works and Government Services Canada, although the Treasury Board Secretariat retained responsibility for policy.

12 See Joyce (2006) for a more complete assessment of prudent budget planning, from which this summary is drawn.