



# Preparing and Using Results-based Management and Accountability Frameworks

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Results-based Management Directorate  
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## About this Guide

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This Guide replaces the “Guide for the Development of Results-based Management and Accountability Frameworks” (August 2001). It is the result of lessons that the Centre of Excellence for Evaluation (CEE) has learned in working with departments to develop, review and approve Results-based Management and Accountability Frameworks (RMAFs).

In preparing this Guide, the CEE consulted a range of stakeholders on their experiences and needs. We discovered that, to be useful in today’s environment, we needed to change the Guide and our approach to review and approval. Our aim is to improve the quality of RMAFs and, in doing so, support their implementation.

What’s different<sup>1</sup>? First, we have streamlined our advice and direction. As a result, this Guide is much shorter than our 2001 Guide. By being more concise and focused, we hope that departments and agencies will respond with shorter, more strategic frameworks.

In the past, RMAFs have displayed a number of common weaknesses. For example, there was often incomplete information on performance measurement strategies, results were not focused on benefits to Canadians, governance structures were inadequate, etc. We have tried to address these weaknesses by being more specific on the nature and level of information required, providing greater assistance through tools and training, and changing the approval process to ensure that the right players are participating at the right time.

Finally, we have updated the Guide to reflect and support changes in the environment. For example, integrating ongoing expenditure review activities and linking results to a department’s Management, Resources and Results Structure (MRRS)<sup>2</sup> in relation to its Program Activity Architecture (PAA)<sup>3</sup> are new requirements.

We hope that the changes and direction provided in this new and improved Guide will help departments achieve the results they are looking for and demonstrate the type of accountability and good management Canadians expect.

## Who should use this Guide?

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This Guide was prepared with Program Managers and Evaluation Unit staff in mind. Its purpose is to outline a clear set of expectations on what should be included in an RMAF, the level of detail required, and the review and approval process. Throughout this document the term “department” is used to mean both department and agency.

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- 1 For a complete summary of changes to the CEE’s guidance on RMAF development, see “*Summary of Changes to Guidance on Developing Results-based Management and Accountability Frameworks*”. September 2004.
  - 2 A Management, Resources and Results Structure (MRRS) is a comprehensive framework that consists of an organization’s inventory of activities, resources, results, performance measurement and governance information. Activities and results are depicted in their logical relationship to each other and to the Strategic Outcome(s) to which they contribute. The MRRS is developed from an organization’s Program Activity Architecture.
  - 3 A Program Activity Architecture is an inventory of all the activities undertaken by a department or agency. The activities are depicted in their logical relationship to each other and to the Strategic Outcome(s) to which they contribute.

## 1.0 INTRODUCTION

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The RMAF was first introduced in 2000 shortly after the federal government introduced “Results for Canadians” – an expectation that managers focus on measuring progress towards achieving results of their programs, policies and initiatives.

The Policy on Transfer Payments (June 2000) formalized the requirement of the RMAF and the Results-Based Audit Framework (RBAF) as part of the TB submission involving transfer payments<sup>4</sup>. RMAFs and RBAFs ensure that managers have the means and measures for program monitoring, performance improvement, risk management and reporting.

The Government of Canada’s Evaluation Policy (April 2001) also encourages the development of an RMAF. The RMAF integrates the evaluation function within the context of results-based management and supports managers and decision-makers in objectively assessing program and policy results.

With the Government’s renewed focus on good management including good planning, performance assessment, ongoing expenditure review, and Parliamentary pressure to increase transparency on the use of public funds, the RMAF and the RBAF remains critical planning and management tools. They not only provide frameworks to help monitor performance, manage risk and demonstrate results but they are inextricably linked to the department’s MRRS. Results of monitoring and evaluation activities will feed into the MRRS reporting process. This makes the development and implementation of an RMAF an essential task for all Program Managers regardless of the Policy on Transfer Payments requirements.

### 1.1 Purpose of the RMAF

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An RMAF provides Program Managers with a concise statement or road map to plan, monitor, evaluate and report on the results throughout the lifecycle of a program, policy or initiative. When implemented, it helps a Program Manager:

- ▶ **Ensure clear and logical design** that ties resources and activities to expected results;
- ▶ **Describe clear roles and responsibilities** for the main partners involved in delivering the program, policy or initiative;
- ▶ **Make sound judgements on how to improve performance** on an ongoing basis;
- ▶ **Demonstrate accountability and benefits to Canadians**; and,
- ▶ **Ensure reliable and timely information is available** to senior executives in the department, central agencies and other key stakeholders.

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4 See Section 8.1.1 (xv) of the Policy on Transfer Payments (June 2000).

## 1.2 When Is An RMAF Required?

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An RMAF is required for program approval of terms and conditions for grants to a class of recipients or for contributions and therefore must be presented to TBS for review and approval as part of a related Treasury Board Submission.

Because of its potential value as a management tool, the CEE also recommends developing an RMAF to ensure effective management decision-making and demonstrate clear accountability in all program areas. For example, senior managers may consider “rolling up or in” a number of related programs (including non-grants and contribution programs) into a single RMAF so as to better reflect the organization or intervention of a department to realize intended results.<sup>5</sup>

## 1.3 Linkage to the Management, Resources and, Results Structure

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The creation of the MRRS, which replaces the Planning, Reporting and Accountability Structure policy beginning in 2005/06, requires that departments develop a Program Activity Architecture (PAA). The PAA reflects how a department allocates and manages the resources under its control to achieve intended results and reflects how programs are linked to the department’s strategic outcomes<sup>6</sup>. The MRRS also requires departments provide information on results expectations and performance measures for elements and levels of the PAA. RMAF development and implementation will help support this requirement. In particular, the process of developing an RMAF assures:

- ▶ Sound program design takes place by developing a logic model,
- ▶ Intended results are clear by developing outcomes statements; and,
- ▶ A performance measurement strategy exists by identifying key performance issues and meaningful indicators.

To this end, RMAFs help provide essential information needed for MRRS.

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5 Consolidating a number of programs under a single RMAF is called an Umbrella RMAF. For additional information on how and when to use Umbrella RMAFs, see “*Guidance for Strategic Approach to RMAFs*” (August 2002).

6 Strategic outcomes are the long-term and enduring benefits to Canadians that stem from a department or agency’s mandate, vision or efforts. It represents the difference that a department or agency wants to make for Canadians.

## 2.0 PLANNING BASICS

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Before preparing an RMAF, there are a few things to know such as who to involve and how to approach the process.

### 2.1 Who Should Be Involved?

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There are two key parties involved in preparing and implementing an RMAF: Program Managers and Evaluation Managers.

**Program Managers** hold the primary responsibility for preparing and implementing the RMAF. They are responsible for:

- ▶ Ensuring that the content is accurate and reflects the design, operation and management of the policy, program or initiative; and,
- ▶ Implementing the RMAF. In particular, Program Managers should ensure program staff and partners collect performance information, oversee the quality and security of the data and information collected, monitor and improve their performance on an ongoing basis and demonstrate results through timely evaluation activities and reporting.

**Departmental Evaluation Managers** also play a key role in preparing and implementing the RMAF. They are responsible for:

- ▶ Providing guidance and technical expertise throughout the development and implementation of performance measurement and evaluation strategies; and,
- ▶ Managing or conducting evaluation activities according to the Government of Canada's Evaluation Policy (April 2001).

Key stakeholders (e.g., third party delivery agencies such as non-governmental organizations) should also be consulted in preparing elements of the RMAF. Their early buy-in to intended results and ongoing monitoring and reporting activities greatly support the implementation process.

### 2.1.1 Departmental Approval

As of January 2005, the Senior Financial Officer (SFO) or his/her delegate is responsible for exercising due diligence for the quality and completeness of Transfer Payment Program TB submissions and related documents including the RMAF. The “sign-off” must denote, on behalf of department management, the acceptability of the proposed TB Submission with respect to the following:

- Authorities;
- Sources of funds;
- Detailed cost information;
- Audit and evaluation commitments;
- Terms and conditions;
- Results-Based Management and Accountability Framework;
- Results-Based Audit Framework; and,
- Other accountability documents as specified by TBS.

SFO approval is required before a submission and related documents can be presented to TBS for review and approval.

TBS expects Program Management and Heads of Evaluation support SFOs in the review and approval process by ensuring the quality and completeness of relevant sections of the RMAF. **Appendix A** presents a list of proposed review and approval criteria for the SFO, ADM and Head of Evaluation.

Once “signed off” by the SFO, TBS will review an RMAF to ensure the following:

- ▶ Scope and level of details proposed for the RMAF is appropriate given the level of risk associated with the program, policy or initiative;
- ▶ Results of past evaluation studies have been incorporated into the program’s design, performance measurement strategy and evaluation plans.
- ▶ Proposed evaluation issues are appropriate and address TB and TBS information requirements;
- ▶ Estimated costs for evaluation activities have been provided and are realistic; and
- ▶ Accountabilities for management, delivery and reporting are clear.

TBS Program Sector Analysts work hand in hand with the CEE and other analysts from the Results-Based Management Directorate (RBMD) to ensure that TBS’ review is complete. It is important to note that TBS analysts will not review RMAFs or associated documents without evidence of due diligence.

## 2.2 Determining Scope and Complexity

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The scope and level of detail of an RMAF should be aligned with the risk and complexity of the program, policy or initiative. For example, a “low-risk” program should have simple logic model and straightforward monitoring and evaluation activities. A more complex, “high-risk” program should provide additional information to clearly explain relationships, accountabilities, risks and performance measurement challenges.

At the outset, the RMAF should reference the overall level of risk associated with the program, policy or initiative and provide a clear explanation on how it was determined (e.g., risk factors considered and rating approach applied). This will help departments and TBS to place the level of complexity of the RMAF in perspective.

Program Managers are encouraged to consult with their Audit and Evaluation Units for assistance in completing a strategic risk assessment.

## 2.3 When to Begin

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Departments should prepare RMAFs at the outset of a policy, program or initiative - ideally - at the time when decisions are being made about design and delivery approaches. Once approved, Program Managers should implement the RMAF immediately - beginning with implementing the proposed performance measurement strategy and detailing the evaluation plan(s). (See also Section 6.0 – Implementing the RMAF.)

## 2.4 Guiding Principles

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Successful preparation and implementation of an RMAF follows when Program and Evaluation Managers adhere to the following guiding principles:

- ▶ **Utility** — to ensure managers can use the RMAF to explain their policies, programs or initiatives to Canadians and institute sound performance measurement and evaluation activities.
- ▶ **Shared Ownership** — to meet the needs of all stakeholders and ensure information needs and accountability requirements of (all) managers are met;
- ▶ **Transparency** — to ensure all stakeholders understand what results are expected;
- ▶ **Action-oriented** — to ensure information needed by managers and other stakeholders is available when it is required for key decisions;
- ▶ **Focused and Concise** — to ensure its immediate implementation by managers and delivery partners;



- ▶ **Credibility** — to ensure professional standards<sup>7</sup> are adhered to and commitments for monitoring, evaluation and reporting are realistic.

## 2.5 When Flexibility Is Required?

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Departments may find the standard RMAF approach (presented in this Guide) does not adequately address or support their needs. If so, Program Managers and Evaluation Managers should consult the “Tools and Guidance” section of the CEE website ([http://www.tbs-sct.gc.ca/eval/tools-outils\\_e.asp](http://www.tbs-sct.gc.ca/eval/tools-outils_e.asp)) for additional assistance. Here you will find some helpful resources. In particular,

- ▶ If you are interested in modifying an RMAF to fit a unique situation, you should consult “**Guidance for Strategic Approach to RMAFs**” (February 2005).
- ▶ If you are managing a horizontal initiative, you should consult “**Companion Guide – The Development of Results-based Management and Accountability Frameworks for Horizontal Initiatives**” (June 2002).
- ▶ If you need assistance in understanding or developing a common results terminology, you should consult “**Results-based Management Lexicon**” (December 2004).

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<sup>7</sup> For example evaluation strategies should adhere to the [Evaluation Standards for the Government of Canada](#) as set out in the Treasury Board *Evaluation Policy* (April 2001).

## 3.0 OVERVIEW

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The RMAF has been streamlined into three core components:

- ▶ **Program Profile** — is a concise description of the policy, program or initiative including the context and need, stakeholders and beneficiaries, and resource allocations.
- ▶ **Expected Results** — is a description and illustration (i.e., logic model) of how the activities of a policy, program or initiative are expected to lead to the required economic, social and or environmental change, accountabilities, and the critical assumptions on which the program, policy or initiative is based.
- ▶ **Monitoring and Evaluation** — is a detailed roadmap for ongoing performance measurement and evaluation activities that will support effective program management and accountability.

The remainder of this Guide outlines the required elements for each component and provides suggestions to enhance quality and ensure completeness.

To assist departments with “low risk” programs, we have provided suggestions for page length for each major section. Please note that these are suggested guidelines only. For medium and high-risk programs, the department should still focus on keeping the RMAF short and focused. Page length, however, is dependent on the complexity of the program, policy or initiative.

## 4.0 DESCRIPTION BY COMPONENT

In this section, we provide a summary of the purpose of each component and guidance in the information required. It is important to note that the information presented in the tables form the basis for TBS' expectations of an RMAF.

### 4.1 Program Profile

The Program Profile provides a **concise** description of why a program, policy or initiative exists, what issues or problems it addresses, who are the key stakeholders and beneficiaries, what it is intended to achieve and the resource requirements.

A complete and concise Program Profile section will help clearly communicate what a program, policy or initiative aims to achieve and how. This and the next component – Expected Results - provide the basis upon which monitoring and evaluation activities are developed.

**For “low risk” programs, the suggested length for this section is between two and four pages.**

**Table 4.0 Program Profile Information Requirements**

1.0 Program Profile provides a concise description of the program, policy or initiative.	
Section	Key Elements
<b>1.1 Context</b>	<ul style="list-style-type: none"> <li>▶ Clearly state and demonstrate the need for the program, policy or initiative.               <ul style="list-style-type: none"> <li>- For new programs or initiatives, reference the evidence and policy that supports the program.</li> <li>- For programs or initiatives that are seeking renewal of authority, explain why the issue remains important and the progress that has been made to date.</li> <li>- Cite research studies, needs assessments, detailed demographic studies, etc. to support analysis.</li> </ul> </li> <li>▶ Explain why there is a legitimate and necessary role for government in this program area or activity<sup>8</sup>.</li> </ul>
<b>1.2 Objectives</b>	<ul style="list-style-type: none"> <li>▶ Clearly state objectives of the program, policy or initiative.</li> <li>▶ Describe how the objectives link to the department's strategic outcomes as identified in its Program Activity Architecture.</li> </ul>
<b>1.3 Key Stakeholders</b>	<ul style="list-style-type: none"> <li>▶ List all key stakeholders including delivery partners and project</li> </ul>

<sup>8</sup> This is an issue examined by the Expenditure Review Committee. For a complete list of ERC questions see Appendix B.

1.0 Program Profile provides a concise description of the program, policy or initiative.	
Section	Key Elements
<b>and Beneficiaries</b>	<p>beneficiaries.</p> <ul style="list-style-type: none"> <li>▶ When information is available, identify targets in terms of reach to project beneficiaries. When no targets are available, explain why and how and when targets, if any, will be developed.</li> </ul>
<b>1.4 Resources</b>	<ul style="list-style-type: none"> <li>▶ Summarize (in a table) annual resources allocated to the department and each delivery partner including salaries, O&amp;M, transfers to partners and capital costs.</li> <li>▶ Specify estimated costs for ongoing performance measurement and evaluation activities.</li> </ul>

## 4.2 Expected Results

Expected Results present the results that a program, policy or initiative intends to achieve and associated accountabilities. It is the focal point of the RMAF.

A key element of this component is the logic model. The logic model is a graphic representation of the causal or logical relationships (i.e., linkages) between activities and outputs and the outcomes (i.e., results) of a given policy, program or initiative, that they are intended to produce. The model should be supplemented with explanatory text to help describe the linkages (i.e., how one set of results or project outcomes lead to the next). A good logic model validates the theory behind the program and is the first step in developing realistic and relevant performance measurement and evaluation strategies.

At this stage, TBS recommends taking stock of the potential internal and external risks that may be associated with the program, policy or initiative and, therefore, completing a strategic risk assessment to confirm the appropriateness of proposed results and associated performance targets<sup>9</sup>.

**For “low risk” programs, the suggested length for this section is between two and three pages.**

<sup>9</sup> For additional assistance on completing strategic risk assessments consult the Results-based Audit Framework found on the **Centre of Excellence for Internal Audit** website ([http://www.tbs-sct.gc.ca/ia-vi/home-accueil\\_e.asp](http://www.tbs-sct.gc.ca/ia-vi/home-accueil_e.asp)).

**Table 4.1 Expected Results Information Requirements**

2.0 Expected Results provides a logical description and illustration of how activities and outputs lead to results and associated accountabilities.	
Section	Key Elements
<b>2.1 Expected Results</b>	<ul style="list-style-type: none"> <li>▶ Identify results expected at various stages of program, policy or initiative delivery and specify anticipated timeframes for the achievement of results.</li> <li>▶ Identify internal and external factors that may influence the ability of a program, policy or initiative to achieve results<sup>10</sup>. Reference to your RBAF is acceptable but must be noted.</li> </ul>
<b>2.2 Objectives</b>	<ul style="list-style-type: none"> <li>▶ Provide a logic model including, if necessary, explanatory text for the program, policy or initiative ensuring that there is a logical flow of activities to outputs to outcomes of the program.</li> <li>▶ In the logic model, link final outcomes to the department’s strategic outcomes as specified in its Program Activity Architecture.</li> </ul>
<b>2.3 Accountabilities</b>	<ul style="list-style-type: none"> <li>▶ Identify the roles and responsibilities (i.e., duties, obligations and authorities) of the department and its delivery partners.</li> <li>▶ Specify performance targets, reporting responsibilities and any operating constraints<sup>11</sup> of the department or its partners that may impact the department’s ability to deliver the program or report on performance.</li> <li>▶ For collaborative arrangements (i.e., programs or initiatives managed or delivered jointly by partners), outline how this relationship will be managed including how decision-making will take place.</li> </ul>

### 4.3 Monitoring and Evaluation Plan

Developed in collaboration with a department’s Evaluation Unit, the Monitoring and Evaluation Plan represents a Program Manager’s strategy to monitor performance and demonstrate results.

The monitoring or performance measurement plan enables managers to establish the necessary systems and processes to collect and analyze data and information so that program performance can be optimized. Evaluation studies generate accurate, objective and evidenced-based information to help managers make sound management decisions, demonstrate success, show ongoing relevance and develop more cost-effective alternatives to service delivery.

<sup>10</sup> results At this stage, a strategic risk assessment of the program, policy or initiative should be conducted to ensure that statements and timeframes are aligned and balanced with the department’s (and its partners) capacity (authorities, skills and resources) to deliver.

<sup>11</sup> as Examples of operating constraints may include administrative rules and procedures to follow or rules to follow such as values and ethics policies, privacy policies, etc.

It is only through the combination of these two activities that Program Managers and senior executives can demonstrate a program, policy or initiative’s benefit to Canadians. Hence, consideration should be given to the questions that comprise ongoing expenditure review activities.

**For “low risk” programs, the suggested length for this section is between two to four pages.**

**Table 4.2 Monitoring and Evaluation Plan Information Requirements**

3.0 The Monitoring and Evaluation Plan provide directions for ongoing performance measurement and evaluation activities.	
Section	Key Elements
<b>3.1 Performance Measurement Plan</b>	<ul style="list-style-type: none"> <li>▶ Outline the overall performance measurement strategy including the four to five key performance issues and provide a rationale as to why this strategy is proposed. The performance measurement strategy should outline what current systems (i.e. information systems as well as operational systems) are in place to support monitoring) and how, when and by whom performance will be reviewed and adjustments made.</li> <li>▶ For each key performance issue, identify the associated indicators/ measures and performance targets.</li> <li>▶ Outline provisions to ensure data integrity.</li> <li>▶ Provide estimated costs for performance measurement activities by year.</li> <li>▶ List all performance reporting commitments on the part of the department and all delivery partners. The purpose of a report should be clearly stated with an emphasis on how the report will be used to improve performance.</li> </ul>
<b>3.2 Evaluation Plan</b>	<ul style="list-style-type: none"> <li>▶ Outline the overall evaluation strategy and provide a rationale as to why this strategy is proposed.               <ul style="list-style-type: none"> <li>- Formative evaluations should be used judiciously – primarily in instances where questions arise as to the delivery of the program. They may address specific delivery issues or focus on the quality of performance information and reporting systems. Where “full” formative evaluations are undertaken, outputs, early results, validation of program logic, and the likelihood of long-term results achievement must be assessed.</li> <li>- For summative evaluations, identify all known evaluation issues<sup>12</sup> this includes success, relevance, cost-effectiveness, and any issues identified in past evaluation studies.</li> </ul> </li> <li>▶ Identify how and when the Expenditure Review Committee’s questions will be incorporated into evaluation activities. (For a list of</li> </ul>

12 TBS recognizes that not all evaluation issues will be known at the time of preparing an RMAF. Therefore, evaluation issues identified in the RMAF represent a starting point on which to build a more detailed evaluation plan for the program, policy or initiative. Activities to support the development of a detailed evaluation plan for a program, policy or initiative should be incorporated into the operational plans of a program and begin in the early stages of delivery.

**3.0 The Monitoring and Evaluation Plan provide directions for ongoing performance measurement and evaluation activities.**

<b>Section</b>	<b>Key Elements</b>
	<p>the key questions see Appendix B.)</p> <ul style="list-style-type: none"><li>▶ Present an overall approach to evaluation (i.e., evaluation framework) including: data sources, proposed methodologies, and responsibilities for data collection. (See Appendix C for a sample framework table.)</li><li>▶ Provide estimated costs for evaluation activities.</li><li>▶ List all reporting requirements associated with the evaluation strategy including dates for development of the evaluation framework and completion of evaluation studies.</li></ul>

## 5.0 COMMON PITFALLS TO DEVELOPING AN RMAF

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The CEE reviews departmental evaluation plans to ensure an overall strategic approach to evaluating government priorities. The following criteria are used to support this process:

- ▶ **Writing with only TBS in mind.** While it is important that a program, policy or initiative meets the overall requirements of TBS, an RMAF must, first and foremost, be a useful document for the Program Manager. It is his/her responsibility to ensure effective program management and the RMAF is the key tool to help him/her do this.
- ▶ **Relying too heavily on external consultants.** Limited time and expertise may result in a Program Manager contracting the development of an RMAF to an external consultant. While external consultants can provide valuable expertise, they are not responsible for the implementation of the RMAF nor are they responsible for achieving results. Program Managers must ensure that the consultant's report accurately reflects their program and that he/she can execute what is being proposed.
- ▶ **Lengthy, complex documents.** RMAFs can quickly become lengthy documents making them difficult to implement. Since details about the program, policy or initiative should exist in other documents, care should be taken to provide only the essential information required to explain the program, policy or initiative and the overall monitoring and evaluation plan. The scope and level of detail of an RMAF (and RBAF) should be aligned with the scope and complexity of the program, policy or initiative. For example, straightforward, low-risk programs can be less than 10 pages<sup>13</sup>.
- ▶ **Failing to coordinate or consult with a department's Evaluation Unit.** In the past, the lack of coordination and consultation with a department's Evaluation Unit has led to inadequate or difficult to implement performance measurement and evaluation strategies. This wastes both resources and time and greatly impedes a manager's ability to provide credible, reliable, and timely information of how a program is progressing. By engaging departmental Evaluation Units early in the process, With the requirement for joint "sign off" Program Managers will be able to eliminate this problem. In working with evaluation staff, Program Managers must ensure that monitoring and evaluation activities "make sense" and can be implemented as described.
- ▶ **Submitting an incomplete performance measurement strategy.** Many Program Managers argue that it is difficult to know all their information requirements at the time of preparing an RMAF. While this may be true – especially for new programs – basic financial and administrative information requirements are known and can represent the starting point for monitoring activities. In addition, the longer it takes to develop a complete performance measurement strategy, the longer it will take to

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order

The CEE recommends an RMAF be concise and focused and, where possible, integrate RMAFs and RBAFs in to efficiently consolidate findings and ensure enhanced coordination of explicitly linked tasks. For more information see Section 7.0 Integrating RMAFs and RBAFs.



provide credible and reliable information to program management, key stakeholders, senior executives and central agencies. The availability of performance information will become increasingly important in ongoing expenditure review activities and the use of the MRRS.

- ▶ **Absence of performance targets and lack of associated baseline data.** Too often performance measurement strategies have not specified the performance targets nor associated data requirements (i.e., baseline data requirements). Without this information, it will be difficult to assess the relative contribution of the program, policy or initiative and ensure that appropriate information is collected and captured at the outset of the program, policy or initiative. The identification of key performance issues and associated performance targets is a new requirement designed to address this issue.
  
- ▶ **Thinking the job is done after you have received approval.** Many Program Managers see the development of an RMAF as an end in itself. Once approved, they “shelve” the RMAF only to pick it up again when preparing for evaluation activities. The RMAF is a Program Manager’s road map to not only evaluation work but, more importantly, to performance measurement and good management. Hence, the development of an RMAF should be viewed as the beginning of good management practice and, therefore, a means to an end. Steps should be taken to ensure that resources for monitoring and evaluation are available at the outset of the program, policy or initiative to ensure that commitments can be fulfilled during program, policy or initiative implementation.

## 6.0 IMPLEMENTING THE RMAF

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The RMAF's true value is realized only when implemented. Suggestions on how to make implementation easy and cost-effective include:

- ▶ Distribute the final RMAF (or a summary document) to all key stakeholders to confirm roles and responsibilities for delivery, performance measurement, evaluation and reporting.
- ▶ Ensure performance measurement, evaluation and reporting activities are included in terms and conditions and contribution agreements.
- ▶ Begin working with your Evaluation Unit and related offices in the organization responsible for collecting results information, as soon as possible, to create the databases and reporting templates, and develop detailed evaluation plans required to support decision-making.
- ▶ Consult the growing number of special studies, references materials and other resources on effective results-based management, performance measurement, risk management and evaluation activities available through the TBS, Office of the Auditor General Canada and departments actively involved in the management of Grants and Contributions programs to assist with developing and implementing results-oriented programs, performance measurement and evaluation activities.
- ▶ At a minimum, meet once a year with program personnel including delivery partners, your evaluation manager, and other key stakeholders to review and update the RMAF. Ask if the information being generated about the program is helping to demonstrate or improve performance on a timely basis and whether intended results and targets are still relevant.

## 7.0 INTEGRATING RMAFs AND RBAFs

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The Policy on Transfer Payments requires the development of both an RMAF and an RBAF to ensure that managers have the means and measures for program monitoring, performance improvement, and reporting. The RMAF and RBAF are complimentary. The processes used to develop them have natural points of integration that relate to the typical analytical and planning approaches used by managers to monitor program operations and performance. For example, program managers should simultaneously contemplate performance and risk issues when defining expected results, performance targets, roles and responsibilities.

Departments may consider integrating RMAF and RBAF documents to ensure effective coordination of these related activities or gain efficiencies in preparation and internal review process. (See **Appendix D** for an example of a Table of Contents for an Integrated RMAF/RBAF.

## **8.0 NEED MORE HELP?**

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If you still need more help, contact your Evaluation Unit or visit the CEE website at [http://www.tbs-sct.gc.ca/eval/eval\\_e.asp](http://www.tbs-sct.gc.ca/eval/eval_e.asp).

## **APPENDIX A:**

### **Suggested Review Criteria for Departmental Review and Approval**

#### **Senior Financial Officer (SFO) or his/her delegate**

The acceptability of the proposed TB Submission with respect to the following:

- ▶ Authorities;
- ▶ Sources of funds;
- ▶ Detailed cost information;
- ▶ Audit and evaluation commitments;
- ▶ Terms and conditions;
- ▶ Results-Based Management and Accountability Framework;
- ▶ Results-Based Audit Framework; and,
- ▶ Other accountability documents as specified by TBS.

Note: SFO approval is required before a submission and related documents can be presented to TBS.

#### **Program Management (ADM-level) (ADM-level)**

- ▶ There is a clear rationale presented for the scope and level of detail proposed as determined by the level of risk associated with a program, policy or initiative.
- ▶ Content is accurate and reflects the design, operation and management of the policy, program or initiative.
- ▶ There is commitment to monitor and evaluate the performance and risks of the program/policy/initiative and funds will be reserved and transferred as required.
- ▶ Accountabilities for delivery, collection and reporting of performance information and evaluation activities are clear.

#### **Departmental Evaluation Unit (Head of Evaluation)**

- ▶ A performance measurement strategy exists and allows the department to monitor and report on performance towards the achievement of results with a high degree of reliability.
- ▶ A preliminary evaluation strategy and framework exists and meets TBS Evaluation Policy requirements.
- ▶ Evaluation(s) activities are timed appropriately to ensure evidence-based results information is available to senior management on a timely basis.
- ▶ Expenditure Review Committee questions have been incorporated into the preliminary evaluation framework where appropriate and logical.
- ▶ Estimated costs for monitoring/performance measurement and evaluation activities have been provided and are realistic.

## APPENDIX B: Expenditure Review Committee Questions

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The Expenditure Review Committee, which was established in Winter 2004, assesses existing programs and government spending using two sets of criteria. The first set of criteria are policy tests for program. They involve questions regarding:

1. **Public Interest** – Does the program area or activity continue to serve the public interest?
2. **Role of Government** – Is there a legitimate and necessary role for government in this program area or activity?
3. **Federalism** – Is the current role of the federal government appropriate, or is the program a candidate for realignment with the provinces?
4. **Partnership** – What activities or programs should or could be transferred in whole or in part to the private/voluntary sector?
5. **Value-For-Money** – Are Canadians getting value for their tax dollars?
6. **Efficiency** – If the program or activity continues, how could its efficiency be improved?
7. **Affordability** – Is the resultant package of programs and activities affordable? If not, what programs or activities would be abandoned?

The second set of criteria are implementation tests. Only if there is a proposal to change expenditures are the following questions examined. Incorporation of these criteria into evaluation studies should be incorporated as required and appropriate.

1. **Achievability** – Are proposed expenditure reductions and timelines achievable and sustainable? How will their impacts be managed over time?
2. **Future Cost** – Do the proposed changes avoid or create future cost or program pressures?
3. **Capacity** – What is the effect of any proposed changes on policy and analytical capacity? On operational and delivery capacity?
4. **Human Resource Management** – What is the effect of any proposed changes on human resource management, staffing levels, and compensation costs?
5. **Program Integrity** – Do any proposed changes address existing operational and program integrity pressures? Do proposed changes ensure ongoing integrity of departmental corporate governance and comptrollership capacity, and information management systems?

6. **Horizontal Implications** – Has the impact of any proposed changes on other departments been clearly specified? What is the effect of proposed changes on other levels of government, the private sector, and the voluntary sector? “What is the effect of proposed changes on the departmental corporate risk profile, and what strategies does the department recommend to mitigate unacceptable risk? Does the proposal incorporate contingencies to address major risks associated with implementation of any changes proposed?

## APPENDIX C: Sample Evaluation Framework Table

The Evaluation Framework presented in the RMAF is subject to review and updating as the program evolves taking into account such factors as changing circumstances, program changes and lessons learned. It is the basis of developing a more detailed evaluation plan for the formative (if applicable) and summative evaluations

Evaluation Activity	Issues	Data Sources	Data Analysis Methods	Frequency of Analysis	Responsibility
<b>Formative Evaluation<sup>14</sup></b>	<b>Continuous Improvement:</b> Are there ways to improve program delivery from either an effectiveness or efficiency perspective)?				
	<b>Performance Measurement Systems:</b> Is appropriate performance information being collected, captured, safeguarded and used? Is data quality assured?				
	<b>Program Design and Implementation:</b> Is the program being delivered/implemented as it was designed? Etc. etc.				
	<b>Other Issues:</b>				
<b>Summative Evaluation</b>	<b>Success:</b> Is the program, policy or initiative effective in meeting its objectives, within budget and without unwanted outcomes?				
	<b>Relevance:</b> Does the program, policy or initiative continue to be consistent with departmental and government-wide priorities and does it realistically address an actual need?				
	<b>Cost-Effectiveness:</b> Are the most appropriate and efficient means being used to achieve objectives, relative to alternative design and delivery approaches?				
	<b>Other Issues:</b>				
	<b>ERC Questions/Issues:</b> (See Appendix B.)				

14 As noted in Section 4.3 Monitoring and Evaluation, the CEE recommends the judicious use of formative evaluations. Where appropriate, the use of formative assessments or other assessment or evaluation approaches should be considered. Issues identified in this table under formative evaluation are suggestions only.



## **APPENDIX D: Sample Integrated RMAF/RBAF Table of Contents**

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### **1. INTRODUCTION**

- 1.1 Background**
- 1.2 Level of Integration**
- 1.3 Overall Risk Assessment**

### **2. PROGRAM PROFILE**

- 2.1 Context**
- 2.2 Objectives**
- 2.3 Stakeholders and Beneficiaries**
- 2.4 Resources**

### **3. PLANNED RESULTS**

- 3.1 Planned Results**
- 3.2 Key Risk Areas**
- 3.3 Logic Model**
- 3.4 Accountabilities**

### **4. RISK ASSESSMENT AND MANAGEMENT SUMMARY**

- 4.1 Key Risks**
- 4.2 Existing Mitigating Measures**
- 4.3 Incremental Strategies**

### **5. Monitoring, Evaluation and Auditing**

- 5.1 Monitoring Plan**
  - 5.1.1 Performance**
  - 5.1.2 Risk**
- 5.2 Evaluation Plan**
- 5.3 Internal and Recipient Auditing**
- 5.4 Reporting Commitments**

**Appendices** (as required)