



Provincial Government Programs  
Cabinet Secretariat, Executive Council

***DEVELOPING AN ACCOUNTABILITY FRAMEWORK  
RESOURCE AND REFERENCE GUIDE***

***JULY 2011***

## **TABLE OF CONTENTS**

<b>1. INTRODUCTION</b>	<b>2</b>
1.1. WHY AND WHEN TO DEVELOP AN ACCOUNTABILITY FRAMEWORK?	2
1.2. WHAT IS AN ACCOUNTABILITY FRAMEWORK?	3
1.3. HOW DO YOU DEVELOP AN ACCOUNTABILITY FRAMEWORK?	3
1.4. WHO SHOULD DEVELOP AN ACCOUNTABILITY FRAMEWORK?	4
<b>2. DEVELOPING YOUR ACCOUNTABILITY FRAMEWORK</b>	<b>5</b>
2.1. PURPOSE OF THE INITIATIVE	5
2.2. CLIENTS/ BENEFICIARIES AND PRIMARY STAKEHOLDERS	6
2.3. ACCOUNTABILITIES	7
2.4. LOGIC MODEL	8
2.5. INDICATORS AND TARGETS	10
2.6. PERFORMANCE MONITORING PLAN	13
2.7. EVALUATION PLAN	15
<b>3. HOW TO USE THE COMPLETED ACCOUNTABILITY FRAMEWORK</b>	<b>18</b>
APPENDIX I – <i>When Accountability Frameworks are Required</i>	19
APPENDIX II – <i>Logic Model</i>	20
APPENDIX III – <i>Performance Measurement Plan</i>	21
APPENDIX IV – <i>Resource Links</i>	22

## 1. INTRODUCTION

### 1.1. WHY AND WHEN TO DEVELOP AN ACCOUNTABILITY FRAMEWORK?

The Policy on Evaluation requires Deputy Ministers/equivalents to ensure all submissions for new policies and programs identify the client, other benefits, and where feasible, establish specific, measurable, achievable, realistic, and time bound (SMART) targets before decisions on introducing/funding are made by Cabinet. It also requires them to “ensure submissions include an accountability framework documenting how performance will be monitored and determining if and when a more comprehensive evaluation of the program/policy will occur”. This Guide will help you develop Accountability Frameworks to inform your Cabinet Submissions on new policies, programs and strategies (initiatives). The Accountability Framework should be considered an analytical tool that you work through *prior to writing your Cabinet Submission* and which will help with the final construction and content of the Submission. Clarification on when an Accountability Framework is required is presented in Appendix I.

While an Accountability Framework is required for Cabinet Submissions on new policies and programs, it can also be useful to develop one for ongoing initiatives. It can help you re-think what you are doing and why and how you are doing it, ensure good performance measurement and monitoring practices are in place, determine whether an evaluation should be considered, now or in the future, and what needs to be done before conducting an evaluation.

## 1.2. WHAT IS AN ACCOUNTABILITY FRAMEWORK?

Accountability is the ownership of responsibilities combined with the obligation to report on the discharge of those responsibilities.<sup>1</sup> An Accountability Framework makes roles, responsibilities, and expectations clear, supporting the availability of reliable and timely reports about intended and actual results.

Some of the purposes of the Accountability Framework for new initiatives are to outline both the “ownership of responsibilities” relating to that initiative as well as plans for information gathering, monitoring and reporting. An Accountability Framework will describe the initiative, its rationale (i.e. logic), purpose and intended results, and how its performance will be monitored and whether or not an evaluation is planned. This focus on performance measurement and program evaluation will encourage results-based management and decision making and establish a basis for objective assessment of the progress of an initiative and whether it is achieving its intended results. It will help ensure there is a clear and logical design that ties resources and activities to expected results and that the roles and responsibilities of those delivering the initiative are clearly outlined. Indicating how and when you will be measuring and evaluating performance lets government executive know that information will be available on which to assess progress and success of the initiative or to determine if adjustments and modifications are required.

## 1.3. HOW DO YOU DEVELOP AN ACCOUNTABILITY FRAMEWORK?

This Guide discusses the various sections of the Accountability Framework template, its associated Attachments and how to develop one for your initiatives.

---

<sup>1</sup> *Excellence in Governance: An Orientation for Public Sector Bodies*, Transparency and Accountability Office

Section			
Purpose of the Initiative			
Clients/Beneficiaries and Primary Stakeholders	Clients/Beneficiaries:		
	Primary Stakeholders:		
Accountabilities			
Logic Model			
Indicators and Targets	Output Indicators:	Baseline:	Target for Each Indicator:
	Outcome Indicators:	Baseline	Target for Each Indicator:
Performance Monitoring Plan			
Evaluation Plan			
	Type of Evaluation	Who Would Conduct?	Date/Timeframe

**1.4. WHO SHOULD DEVELOP AN ACCOUNTABILITY FRAMEWORK?**

It is suggested that you include both program and policy staff. Program staff will have the operational knowledge to identify critical performance indicators and to collect program data. Policy staff can support developing the logic models and performance monitoring and evaluation planning.

Consider including key stakeholders, particularly if they will be involved with program delivery, data collection and reporting.

## 2. DEVELOPING YOUR ACCOUNTABILITY FRAMEWORK

This section of the Guide outlines what is required in each section of the template. Remember that Frameworks developed to attach to Cabinet Submissions will inform the content of your Submission. Summary information on the targets for key performance indicators and your plans to monitor and/or evaluate and to report on program performance as outlined in your Accountability Framework should be referenced in the body of the Cabinet Submission.

### 2.1. PURPOSE OF THE INITIATIVE

Section	Information to Include
Purpose of the Initiative	Provide a description of and rationale for the policy/program. <ul style="list-style-type: none"> <li>✓ <b>WHO</b> are the program’s clients?</li> <li>✓ <b>WHAT</b> services will the program deliver?</li> <li>✓ <b>WHY</b> has the program been established?</li> </ul>

The first section of the Accountability Framework will identify the need which the initiative is to address and how it will address this need. An outline of the magnitude of the need is not expected – this will be explained in the next section. The types of information to be provided include: what the initiative will do and how it will do this (i.e. through what types of services, etc.); why the program is needed and what it is intended to achieve, who it will target, etc. Information of this nature should also be provided in the Cabinet Submission so you should ensure that in this section you hit the major points and summarize so that the information can be readily transferred to the Submission.

**2.2. CLIENTS/ BENEFICIARIES AND PRIMARY STAKEHOLDERS**

Section	Information to Include
Clients/ Beneficiaries and Primary Stakeholders	<p><b>Clients/Beneficiaries:</b></p> <p>While the purpose statement notes who the program’s clients are, this section highlights the socio-economic and other relevant characteristics of the target group.</p>
	<p><b>Primary Stakeholders:</b></p> <p>Identify key departments or external organizations interested in the client group and proposed initiative and the nature of their interest.</p>

In the Clients/Beneficiaries portion, identify the group/s which the initiative is intended to benefit. Who is the major target group? If the target group involves people, this should include an indication of the size of the target group, age, gender, relevant social/economic/health descriptors (e.g., single parent, unemployed, people with a specific mental illness, persons with a specific disability, etc.), geographic dispersion and other similar information that will allow Cabinet to understand who the target group is and the potential magnitude of the need. If the new policy or program is of an economic or business development nature, identify the type or characteristics of the businesses or organizations being targeted, the sector of the economy being targeted, geographic location/s, etc.

In the Primary Stakeholders portion, identify the key departments or external groups, organizations, etc. which would have an interest in the initiative. This could include organizations directly partnering in the delivery of the initiative, organizations already providing similar or complementary services, groups which lobby on behalf of the target group, etc.

Ensure that you not only identify the department or group/organization but also explain the nature of their involvement in the initiative.

If in the Primary Stakeholders section an external organization/s is identified as already providing similar or complementary services, explain in the Alternatives Section of the Cabinet Submission why Government should undertake this initiative. The discussion in the Cabinet Submission should include whether it would be more cost effective, efficient or feasible to have the initiative delivered by the external organization.

### 2.3. ACCOUNTABILITIES

Section	Information to Include
Accountabilities	<p>Roles and responsibilities of the department and other partners directly involved in service delivery.</p> <p>For collaborative arrangements, how the relationship will be managed, how decisions will be made, what processes will be used to ensure performance of other departments or external partners/organizations, etc.</p>

In this section identify who is responsible to implement the initiative and who will be accountable for achievement of results. This should include an identification of the division/s involved.

For collaborative arrangements (i.e., programs managed in cooperation with other departments or external groups/organizations), outline how this relationship will be governed including how decision-making will take place, who has final responsibility for making decisions, whether authority will be delegated based on certain criteria and if so to whom and on what basis, and

what mechanisms will be put in place to ensure performance of the external partners/organizations.

**2.4. LOGIC MODEL**

Section	Information to Include
Logic Model	<p>Provide a logic model describing the initiative.</p> <p>A logic model is a depiction of a program showing what it will do and what it is to accomplish - a systematic and visual way to present the relationships among the resources you have to operate the program, the activities you plan, and the changes or results you hope to achieve. The following diagram shows a logic model in its simplest form. However, there are various approaches that can be taken to develop a logic model and departments may want to modify their approach based on the simplicity or complexity of an initiative:</p> <div data-bbox="500 999 1360 1192" style="text-align: center;"> <pre> graph LR     A[Activities - what is done with the resources?] --&gt; B[Outputs – the direct products of the activities]     B --&gt; C[Outcomes – These can be Immediate, Intermediate and Ultimate – they are changes in behavior, knowledge, skills, status, level of functioning, etc.]             </pre> </div>

Logic Models provide an outline of the initiative and the process of developing it is a good test of the linkages between various components of the initiative and whether they logically lead to the desired outputs. Logic models can also help in identifying relevant questions about program performance (i.e., generate hypotheses about program outputs/outcomes) to use in evaluations.

Where a program has multiple program components, outputs and outcomes, the Logic Model should be included as an Attachment to the template.

A logic model is a text diagram that illustrates the logical relationships between the various program components and the issue that is to be solved. The importance of establishing a logic

model is that the process of creating, validating, and modifying the model helps clarify the various components of the program and focuses the thought process on the achievement of the goals and objectives. A good logic model validates the theory behind the initiative and is the first step in developing realistic and relevant performance monitoring and evaluation strategies. For more details and information on how to develop a Logic Model, refer to the Resource Links provided in Appendix III. While no particular format or style of Logic Model is required, a sample of a Logic Model is presented in Appendix IV.

The following table presents the basic sections of a Logic Model:

Section	Description	Examples
Activities	The action(s) that a department or organization undertakes to produce one or more outputs under the program.	Conducting research and analysis Delivering training sessions
Outputs	Direct products or services generated from the activities of an initiative.	Position papers, research reports or studies Number of people trained
Outcomes	The change(s) that result from the program outputs. Demonstrate the "why" of the program. Higher-level outcomes (e.g. ultimate outcomes) are not always within the control of a single program; instead, they are within a sphere of the organization's influence. Outcomes are sometimes referred to as "impacts" or "results." Outcomes can be immediate, intermediate or ultimate as discussed below:	Improved policy capacity Increase in exports of innovative products
Immediate Outcomes	An outcome that is directly attributable to the outputs delivered. In terms of time frame, these are short-term outcomes.	Change in awareness, knowledge, skills or access of a target population (e.g. increased knowledge of a certain issue)
Intermediate Outcomes	Outcomes that are logically expected to occur once one or more immediate outcomes have been achieved. Often, intermediate outcomes describe behavioural changes that result from increases in a target population's skills, knowledge, awareness and/or access. The change may occur at the individual, group, organizational or community level.	Change in target population's behaviour

Section	Description	Examples
Ultimate Outcomes	These are the highest-level outcomes that can be reasonably and causally attributed to an initiative. Are a consequence of one or more intermediate outcomes having been achieved. They often contribute to the higher-level departmental strategic outcome(s).	A change of state in a target population, e.g. social impact.  A lower or higher incidence of a specific result (e.g. lower - disease, drop out rate, unemployment, accidents; higher - employment, literacy, retention of qualified workers, students completing career paths).

## 2.5. INDICATORS AND TARGETS

Section	Information to Include		
Indicators and Targets	<b>Output Indicators:</b> Outline the quantitative or qualitative measures for the indicators and establish targets for all outputs <i>identified in the logic model</i> .	<b>Baseline:</b>	<b>Target for Each Indicator:</b>
	<b>Outcome Indicators:</b> Outline the quantitative or qualitative measure for the indicators and establish targets for all outcomes <i>identified in the logic model</i> .	<b>Baseline:</b>	<b>Target for Each Indicator:</b>

The Policy on Evaluation requires Deputy Ministers/equivalents to “where feasible, establish SMART targets”. Output and outcome targets need to reflect the specific, measurable, achievable, realistic, and time bound (SMART) changes/benefits the program intends to achieve. An indicator is a quantitative or qualitative factor or variable that provides a simple and reliable means to measure changes connected to an intervention<sup>2</sup>. Indicators enable decision-makers to

<sup>2</sup> DAC (Development Assistance Committee of the OECD) Glossary of Key Terms in Evaluation, May 2002 - [http://www.toolkitsportdevelopment.org/html/topic\\_03DF8A69-0DAC-47D5-8A14-1E1833901BFE\\_BBA5D8DC-5C40-4F9C-A6A4-0268098134D7\\_1.htm](http://www.toolkitsportdevelopment.org/html/topic_03DF8A69-0DAC-47D5-8A14-1E1833901BFE_BBA5D8DC-5C40-4F9C-A6A4-0268098134D7_1.htm)

assess progress towards the achievement of intended outputs, outcomes, goals, and objectives. As such, indicators are an integral part of a results-based accountability system<sup>3</sup>.

Indicators are important means of showing what is or is not being achieved. Indicators can be either quantitative or qualitative. Quantitative performance indicators are composed of a number (how much) and a unit (what), such as the number of instruction sessions held. Qualitative indicators distinguish based on qualities rather than a unit of measure. To the extent possible, qualitative indicators should be expressed in terms of a scale, thereby allowing for comparison over time (e.g. a person assesses their health status as "excellent," "average" or "below average").

Develop at least one performance indicator for each output and each outcome (immediate, intermediate and ultimate) identified in the logic model. While it may be possible to identify a large number of indicators, the goal is to identify those that are critical to identifying whether or not the intended result is being achieved. Focus on the critical few, not the trivial many<sup>4</sup>. Keep in mind that in addition to regular program monitoring, these indicators will be used in any evaluations that you will conduct. Appendix III contains links useful to assist with the development of indicators for your initiative.

While indicators can provide evidence of results, the true test of overall success is whether the results achieved are to the level and extent initially planned/targeted. You should therefore,

---

<sup>3</sup> Harvard Family Research Project (<http://www.hfrp.org/publications-resources/browse-our-publications/indicators-definition-and-use-in-a-results-based-accountability-system>)

<sup>4</sup> John R. Allen and André Paradis & Associates, A Common Sense Approach to Performance Measurement

where feasible, establish SMART targets for each identified indicator. In cases where no targets are available, explain why, how and when targets, if any, will be developed or in the absence of established targets, how the success of the policy/program will be determined.

Any assumptions made in developing your targets and any risks or challenges that could impact your ability to achieve these targets should be indicated since these may be a factor in explaining over time why a target was not reached or was exceeded.

It is also relevant to determine and indicate the baseline measure for identified indicators, where possible. This can be crucial for measuring and understanding change over time. The lack of baseline data can weaken your ability to infer cause-effect relationships between a policy/program and measured outputs and outcomes. Also, if your target involves achievement of a change (e.g., 10% increase in attendance), you should also indicate the reference point for clarity (e.g., 10% increase in attendance over 2005 baseline).

The Economic and Statistics Branch of the Department of Finance is a resource available to all departments that might be able to assist in gathering baseline data, developing data from administrative or other sources, ensuring datasets are suitable for an evaluation and/or developing or assessing potential measurement tools for an evaluation. They can assist in making sure the data and tools needed for an evaluation are available when needed by considering requirements early in the process. If their services are to be sought, they should be consulted early in the process to enable them to determine if and how they can provide assistance for your particular initiative. Also, if there will be incremental costs to them to provide the requested support, this should be identified in the Financial Considerations section of the Cabinet

Submission along with any other incremental costs to the department associated with the initiative.

**2.6. PERFORMANCE MONITORING PLAN**

Section	Information to Include
Performance Monitoring Plan	<p>The plan should identify how often performance monitoring reports will be developed, by whom, who will receive these reports and how the reports will be used. Departments may find it useful to complete the performance measurement template in Appendix II to assist in identifying what performance data will be collected, who will be responsible for collecting the data and the frequency of collection. <b>The Performance Measurement Table is a working document and does not have to be attached to the Cabinet Paper but should be available for review by your Cabinet Officer.</b></p>

Performance Measurement is an ongoing quantitative and qualitative process to ascertain how well, or how poorly, a government program is being provided. It involves the continuous collection of data on progress made towards achieving the program’s pre-established objectives. Performance indicators, or measures, are developed as standards for assessing the extent to which these objectives are achieved.<sup>5</sup> However, it is not enough to just collect the data; there should also be an established process and commitment to reviewing and reacting. Monitoring of the data collected can enable early identification of possible performance problems and may indicate a need to identify modifications to the initiative throughout its implementation. Any risks or challenges that could impact your ability to collect required data, etc. should be indicated since these may be a factor in explaining over time why certain evidence cannot be provided.

---

<sup>5</sup> Institute of Public Administration of Canada (IPAC) - Leadership Matters Topical Briefs – Performance Measurement (<http://www.ipac.ca/documents/WBI-PerformanceMeasurement.pdf>)

Completion of the Performance Measurement table presented in Appendix II and summarized below will help you develop and outline your performance monitoring plan. Completing this table will focus you on what you are aiming to track (indicators), where to get the data, who will collect it and how often, and the frequency and nature of associated reporting activities. While you will not be attaching a copy of the Performance Measurement table to your Cabinet Submission, it should be available for your Cabinet Officer to review on request.

OUTCOMES	INDICATORS	BASELINE	TARGET	DATA SOURCE	RESPONSIBILITY FOR COLLECTION	FREQUENCY OF COLLECTION	FREQUENCY OF REPORTING	RESPONSIBILITY FOR REVIEWING & ACTING ON REPORTS
<p><i>Pull from the logic model the important client benefits or impact or your policy/programs; the logic model focuses on those whose achievement (or lack of), can make or break the program.</i></p> <p><i>Pull from the logic model the one or more important strategic outcomes; the logic model should not stretch too far for these. Be sure that you can see how your policy/ program contributes to their achievement.</i></p>	<p><i>Identify the indicators required to monitor whether or not this result is being achieved.</i></p>	<p><i>Where feasible, identify baseline measures against which future performance can be compared to ascertain achievement of targets.</i></p>	<p><i>Where feasible, establish SMART targets.</i></p> <p><i>If target not set, indicate when it will be and/or how success will be measured in absence of a target.</i></p>	<p><i>Indicate the source of the data that will support each indicator.</i></p>	<p><i>Who/what division/what group, etc. will be responsible for collecting the data.</i></p>	<p><i>How often will you collect data on each indicator?</i></p>	<p><i>How often will you report on the data?</i></p>	<p><i>To whom will the report be provided in the department and how will they use it?</i></p>
ACTIVITY OUTPUTS	INDICATORS	BASELINE	TARGET	DATA SOURCE	RESPONSIBILITY FOR COLLECTION	FREQUENCY OF COLLECTION	FREQUENCY OF REPORTING	RESPONSIBILITY FOR REVIEWING & ACTING ON REPORTS
<p><i>Pull from the logic model the activity outputs that need to be accomplished to deliver the client benefit/impacts in order that the strategic outcomes might be achieved.</i></p>	<p><i>Identify the indicators required to monitor whether or not this result is being achieved.</i></p>	<p><i>Where feasible, identify baseline measures against which future performance can be compared to ascertain achievement of targets.</i></p>	<p><i>Where feasible, establish SMART targets.</i></p> <p><i>If target not set, when it will be and/or how will success be measured in absence of a target.</i></p>	<p><i>Indicate the source of the data that will support each indicator.</i></p>	<p><i>Who/what division/what group, etc. will be responsible for collecting the data.</i></p>	<p><i>How frequently will you collect data on each indicator?</i></p>	<p><i>How frequently will you report on the data?</i></p>	<p><i>To whom will the report be provided in the department and how will they use it?</i></p>

If the department will be partnering with external organizations/ groups in the delivery of the initiative, include all performance reporting commitments/requirements of these partners.

Since the test of progress and success of an initiative is evidenced by change in identified indicators and ultimately achievement of established targets, it would be useful and it is recommended, where feasible, to establish baseline data for the various indicators against which future performance can be compared.

If no data is readily available, you can consult with the Economic and Statistics Branch of the Department of Finance to determine the feasibility of collection. As noted earlier, this should be done early in the process. You should not commit to measuring unless you are confident that the data can be collected.

Ensure that you account for any estimated costs for planned data collection and performance measurement activities in the Financial Considerations section of your Cabinet Submission and identify whether this can be accommodated within existing resources or whether incremental funding such as new positions would be required. This should include, if relevant, identification of any resource commitments required of the Office of the Chief Information Officer (OCIO), the Economic and Statistics Branch or other departments or agencies.

**2.7. EVALUATION PLAN**

Section	Information to Include:		
Evaluation Plan	In the upper portion of this section, general discussion of evaluation plans. If none are planned, discuss why not or what might trigger a decision to evaluate at some point. If evaluations are planned, in the lower portion, provide a summary of the type, by whom it would be done (e.g., internal, external consultant, combination of the two) and the date or timeframe, such as presented in the sample below:		
	Type of Evaluation	Who Would Conduct?	Date/ Timeframe

	Formative Evaluation	Internal	End of Year 1
	Summative Evaluation	Internal plus external consultant for pieces.	End of Year 4

Your performance monitoring report plan will demonstrate your progress or lack of progress toward achieving targets and goals. However, while data will show whether or not targets are being met, it will not necessarily answer the questions of why targets are not being achieved or, even if they are, could things be done better, etc. Evaluation can be defined as the systematic collection and analysis of information on the performance of a policy, program or initiative to make judgments about relevance, progress or success and cost-effectiveness, and/or to inform future programming decisions about design and implementation. While there are different types of evaluations, they can generally be classified into the broad categories of formative and summative. **Formative** evaluations are used primarily to provide information for program/policy improvement. The emphasis of such evaluations is on *process* and the goal of the evaluation is to improve performance. **Summative** evaluations are used to provide information that will assist in making decisions regarding program/policy adoption, continuation or expansion and can assist in judgments of the program/policy’s overall merit based on certain criteria. The emphasis of such evaluations is on *product* or the *outcome*, and the *goal of the evaluation* is to make a judgment as to whether the initiative should change, continue, etc.<sup>6</sup> Evaluations can include both summative and formative approaches.

In this section of the template, indicate whether it is planned to conduct an evaluation of the initiative. If an initiative involves significant challenges or risk or is something with which the department has not had previous experience, it may be decided that a formative evaluation is

---

<sup>6</sup> James C. McDavid, Laura R.L. Hawthorn, *Program Evaluation & Performance Measurement: An Introduction to Practice*

warranted within a number of years of implementation. However, in other instances where the initiative is similar to other programs of the department or does not involve significant uncertainty or risk, it may be decided to defer a decision on evaluation pending results of the performance measurement and monitoring plan. If it is decided upfront to commit to an evaluation, indicate the type, when it would occur and whether it is anticipated that it would be conducted in-house, by an external consultant or a combination of the two. If a number of evaluations are planned then all should be identified along with planned timelines. If an evaluation/s is not planned, indicate why not or what might trigger an evaluation to occur.

Ensure that you account for any estimated costs for planned evaluation activities in the Financial Considerations section of your Cabinet Submission and identify whether this can be accommodated within existing resources or whether incremental funding would be required.

If an initiative is approved, include all planned evaluations in the Department's Evaluation Plan or amended Plan if the evaluation will be undertaken within the timeframe of the Plan. If the evaluation/s is not within the timeframe of the Department's current Evaluation Plan, keep them in view for inclusion in future Departmental Evaluation Plans.

### **3. HOW TO USE THE COMPLETED ACCOUNTABILITY FRAMEWORK**

The completed Accountability Framework template is to be attached as an Annex to your Cabinet Submission. The Performance Measurement table will not be annexed to the Cabinet Submission but should be available at the request of your Cabinet Officer.

If your proposal is approved by Cabinet, you are to implement the various commitments made in your Accountability Framework, including the Performance Monitoring Plan as detailed in your Performance Measurement Table. Any evaluations committed to in the Evaluation Plan section of the Accountability Framework are to be conducted as indicated and included in the Department's Evaluation Plan if the evaluation will be undertaken within the timeframe of the Plan, or, if not within the timeframe of the current Evaluation Plan, keep them in view for inclusion in future Departmental Evaluation Plans. In their review of your Submission, Cabinet and/or Treasury Board may require or direct that additional evaluation related activities be undertaken. These additional activities should be incorporated into your Accountability Framework, Performance Monitoring Plan and/or Evaluation Plan as applicable.

The Accountability Framework should be viewed as a living document and as such should be updated during the course of implementation of the initiative.

## APPENDIX I – *When Accountability Frameworks are Required*

### **Accountability Frameworks are *Mandatory* for:**

1. Requests for approval of New Programs
2. Requests for approval of New Policies, except as noted below

### **Accountability Frameworks are *Not Required* for:**

1. Board appointments
2. Renewals of Cost-shared agreements
3. RFPs (approval to issue or award)
4. Infrastructure projects
5. Approval of Grants to specific recipients under a granting program
6. Legislative Amendments
7. Operational issues (e.g., organizational changes, IT systems, human resource policies, etc.)
8. Financial issues (e.g., lines of credit, loan guarantees, pre-commitments, financial policies, accounting circulars, etc.)

### **“Grey” areas:**

1. New legislation - Accountability Frameworks are not required as the required Regulatory Impact Analysts should suffice. However any programs required to be set up to meet the legislative requirements would require an Accountability Framework.
2. New cost-shared agreements - if the accountability arrangements are addressed by an FPT Agreement and are adequate, then an Accountability Framework may not be required. You should consult with your Cabinet Officer in such instances.
3. The Department of Finance is to advise if funding was approved for new programs but a follow up Cabinet Submission, including an Accountability Framework is required for program design approval.
4. Changes or expansions to existing programs – an Accountability Framework may not be required if changes are not substantive (i.e., not a new program - no new activities leading to different outputs or outcomes) - consult with your Cabinet Officer to determine if an Accountability Framework is required or considered to be beneficial for purposes of Cabinet's consideration of the proposal

It is suggested that you review your Cabinet Plan and arrange to meet with your Cabinet Officer to discuss Accountability Framework requirements. Future Cabinet Plans will require Department to identify whether or not an Accountability Framework will be required for the various Submissions. The Cabinet Officer may consult with Provincial Government Programs Office, Treasury Board Support, or the Public Service Secretariat on specific cases as appropriate.

*APPENDIX II – Logic Model*

While no specific form of Logic Model is prescribed, the following presents a sample for your information.

<b>Policy/Program Name:</b>				
<b>ACTIVITIES</b>	<b>OUTPUTS</b>	<b>IMMEDIATE OUTCOMES</b>	<b>INTERMEDIATE OUTCOMES</b>	<b>ULTIMATE OUTCOMES</b>
<i>What are the activities involved with this policy/program? What things will you be doing to address the identified problem/need and achieve the desired outcomes?</i>	<i>What are the expected outputs of these activities?</i>	<i>As a result of those activities, what short-term goals are expected to be achieved?</i>	<i>Intermediate outcomes generally refer to behavioural changes in the target population as a result of an increase in skills, knowledge, etc.</i>	<i>These are the highest-level goals that are wished to be achieved by the policy/program long-term.</i>
<i>Activities are the components of the policy/program that explain how long-term goals and outcomes will be achieved.</i>	<i>What products/services have been achieved or do you expect to be achieved as a result of the activities?</i>	<i>Immediate outcomes are generally directly attributable to the outputs achieved.</i>	<i>These outcomes are achieved through one or more of the immediate outcomes being successful.</i>	<i>The achievement of these outcomes is reliant on the successful fulfillment of the intermediate outcomes.</i>

The logic model can also be showed in a diagram format. See Appendix IV – Resource Links for additional information on the development of Logic Models.

**APPENDIX III**  
**Performance Measurement Plan**

	INDICATORS	BASELINE	TARGET	DATA SOURCE	RESPONSIBILITY FOR COLLECTION	FREQUENCY OF COLLECTION	FREQUENCY OF REPORTING	RESPONSIBILITY FOR REVIEWING & ACTING ON REPORTS
<b>OUTCOMES (refer to the logic model)</b> <b>CLIENT/STAKEHOLDER BENEFITS/IMPACTS and SOCIAL AND ECONOMIC IMPACTS</b>								
Identify from your Logic Model and list here the desired Outcomes of your initiative. The Logic Model focuses on those outcomes whose achievement, or lack of, can make or break the program.	Identify the indicators required to monitor whether or not the outcomes on the left is being achieved.  <b>Have as few indicators as needed to monitor achievement. Focus on the critical few, not the trivial many.</b>	Where feasible, identify baseline measures against which future performance can be compared.	Where feasible, establish SMART targets for identified indicators.	State the data source that will support each indicator	Indicate who/what division/what group, etc. will be responsible for collecting the data.	How frequently will you collect data on each indicator?	How frequently will you report on the data?	To whom will the report be provided in the department and how will they use the report?  Will the report be circulated outside the department (e.g., to Cabinet, Treasury Board, other departments, other organizations, other levels of government, etc.) and if so how often and how will they use it?
Add rows as required.								
<b>ACTIVITY OUTPUTS (refer to the logic model)</b>								
Identify and list the activity outputs that need to be accomplished to deliver the client benefits/impacts in order that the strategic outcomes might be achieved. These can be derived from your Logic Model.	Identify the indicators required to monitor whether or not the output on the left is being achieved.  <b>Have as few indicators as needed to monitor achievement. Focus on the critical few, not the trivial many.</b>	Where feasible, identify baseline measures against which future performance can be compared.	Where feasible, establish SMART targets for identified indicators.	State the data source that will support each indicator	Indicate who/what division/what group, etc. will be responsible for collecting the data.	How often will you collect data on each indicator?	How frequently will you report on the data?	To whom will the report be provided in the department and how will they use the report?  Will the report be circulated outside the department (e.g., to Cabinet, Treasury Board, other departments, other organizations, other levels of government, etc.) and if so how often and how will they use it?
Add rows as required.								

**APPENDIX IV – Resource Links**

**Evaluation Generally:**

Free Management Library - Basic Guide to Program Evaluation -  
[http://www.managementhelp.org/evaluatn/fnl\\_eval.htm](http://www.managementhelp.org/evaluatn/fnl_eval.htm)

US Department of Education - Evaluation Primer - An overview of education evaluation -  
<http://www2.ed.gov/offices/OUS/PES/primer1.html>

W.K. Kellogg Foundation – Evaluation Handbook - <http://www.wkkf.org/knowledge-center/resources/2010/W-K-Kellogg-Foundation-Evaluation-Handbook.aspx>

What is program evaluation? A beginners guide by Gene Shackman, Ph.D.  
The Global Social Change Research Project -  
<http://gsociology.icaap.org/methods/evaluationbeginnersguide.pdf>

Public Health Agency of Canada, Program Evaluation Tool Kit - <http://www.phac-aspc.gc.ca/php-ppsp/toolkit-eng.php>

University of Wisconsin-Extension Cooperative Extension with support provided by the Program Development and Evaluation Unit (PDE) -  
<http://www.uwex.edu/ces/pdande/evaluation/index.html>

**Developing Logic Models:**

W.K. Kellogg Foundation – Logic Model Development Guide – <http://www.wkkf.org/knowledge-center/publications-and-resources.aspx>

Innovation Network – Logic Model Workbook -  
[http://www.innonet.org/client\\_docs/File/logic\\_model\\_workbook.pdf](http://www.innonet.org/client_docs/File/logic_model_workbook.pdf)

**Developing Indicators and Targets:**

Rushcliffe Borough Council, Performance Management Framework, ‘How To’ Guides 6, 7 & 12 - ‘How to’ evaluate existing PIs, ‘How to’ develop new PIs and ‘How to’ Set P.I. Targets –  
<http://www.rushcliffe.gov.uk/upload/public/attachments/175/how206evaluatepis.pdf>  
<http://www.rushcliffe.gov.uk/upload/public/attachments/175/how207newpis.pdf>  
<http://www.rushcliffe.gov.uk/upload/public/attachments/175/how212targets.pdf>

*Performance Monitoring and Evaluation – TIPS - USAID Center for Development Information and Evaluation – Selecting Performance Indicators, Preparing a Performance Monitoring Plan and Establishing Performance Targets -*

[http://www.usaid.gov/pubs/usaid\\_eval/pdf\\_docs/pnaby214.pdf](http://www.usaid.gov/pubs/usaid_eval/pdf_docs/pnaby214.pdf)

[http://www.usaid.gov/pubs/usaid\\_eval/pdf\\_docs/pnaby215.pdf](http://www.usaid.gov/pubs/usaid_eval/pdf_docs/pnaby215.pdf)

[http://www.usaid.gov/pubs/usaid\\_eval/pdf\\_docs/pnaby226.pdf](http://www.usaid.gov/pubs/usaid_eval/pdf_docs/pnaby226.pdf)

*Performance Indicators for the Public Sector, John R. Allen Management Consultant & André Paradis, J. André Paradis & Associates -* [http://www.measureresults.com/perf\\_indicator.php](http://www.measureresults.com/perf_indicator.php)

*Smart Toolkit - Identifying indicators -* <http://www.smarttoolkit.net/?q=node/391>