



Public Sector Financial Management Capability

*Chief Executive
Supplementary Tables*

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STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Pressure from ministers to change plans/directions						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	26.3%	23.7%	31.6%	7.9%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	8.3%	50.0%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	37.5%	37.5%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	.0%	25.0%	25.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Management of conflicting priorities						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	28.9%	42.1%	18.4%	5.3%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	33.3%	50.0%	.0%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Operational Departments	12	.0%	8.3%	58.3%	33.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	25.0%	12.5%	.0%	.0%
	Small Policy Ministries	4	25.0%	25.0%	25.0%	.0%	25.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Inconsistency and unpredictability of planning and budgeting process						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	10.5%	31.6%	39.5%	18.4%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	50.0%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	25.0%	50.0%	25.0%	.0%
	Small Operational Departments	12	.0%	16.7%	8.3%	41.7%	33.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	25.0%	62.5%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	50.0%	.0%	25.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Escalating personnel costs						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	21.1%	42.1%	26.3%	10.5%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	33.3%	33.3%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Operational Departments	12	16.7%	50.0%	16.7%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	4	.0%	75.0%	25.0%	.0%	.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Variability of specific expenditure items						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	15.8%	47.4%	26.3%	10.5%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	50.0%	16.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	50.0%	.0%	50.0%	.0%	.0%
	Small Operational Departments	12	.0%	8.3%	33.3%	50.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	75.0%	12.5%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	50.0%	.0%	50.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Uncertainty over effectiveness and efficiency of general expenditure						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	15.8%	36.8%	28.9%	18.4%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	50.0%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	50.0%	.0%	50.0%	.0%
	Small Operational Departments	12	.0%	8.3%	33.3%	41.7%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	.0%	50.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Possible overspend due to one-off/unexpected event						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	18.4%	13.2%	44.7%	18.4%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	16.7%	16.7%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	25.0%	25.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	75.0%	25.0%	.0%
	Small Operational Departments	12	.0%	25.0%	16.7%	50.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	25.0%	37.5%	25.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	.0%	50.0%	25.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Inability to meet productivity targets						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	5.3%	21.1%	50.0%	15.8%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	16.7%	50.0%	33.3%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	.0%	25.0%
	Large Operational Departments	4	.0%	.0%	50.0%	.0%	50.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	8.3%	66.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	25.0%	62.5%	.0%	12.5%
	Small Policy Ministries	4	.0%	25.0%	.0%	50.0%	25.0%	.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Reduced third party income						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	13.2%	7.9%	18.4%	36.8%	18.4%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	16.7%	16.7%	33.3%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	.0%	25.0%	25.0%	.0%
	Large Operational Departments	4	.0%	25.0%	25.0%	25.0%	.0%	25.0%
	Small Operational Departments	12	8.3%	8.3%	8.3%	16.7%	41.7%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	.0%	25.0%	50.0%	12.5%
	Small Policy Ministries	4	.0%	.0%	.0%	.0%	50.0%	50.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Control/use of money granted to third parties/action of funding bodies						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	15.8%	2.6%	15.8%	42.1%	23.7%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	16.7%	.0%	50.0%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	25.0%	50.0%	25.0%
	Small Operational Departments	12	.0%	8.3%	.0%	8.3%	41.7%	41.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	.0%	50.0%	37.5%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	.0%	50.0%	50.0%

STRATEGY, PLANNING AND DECISION MAKING - CEOs

On a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate the following financial risks to your department (including any non-departmental items you administer) over the next three years?

		Changes in accounting treatments						
		Base	1 Very high	2	3	4	5 Very low	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	7.9%	7.9%	36.8%	36.8%	10.5%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	.0%	50.0%	33.3%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	75.0%	25.0%	.0%
	Small Operational Departments	12	.0%	8.3%	.0%	33.3%	50.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	25.0%	37.5%	37.5%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	.0%	25.0%	75.0%

BUDGET AND PLANNING PROCESS - CEOs

On a 1 – 5 scale where 1 means strongly agree and 5 means strongly disagree, to what extent do you agree or disagree with the following common criticisms of budgeting as they might apply to your department?

		Our annual planning and budgeting process takes too long, costs too much, and provides too little value.						
		Base	1 Strongly agree	2	3	4	5 Strongly disagree	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	23.7%	28.9%	34.2%	10.5%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	50.0%	16.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	.0%	50.0%	25.0%	.0%
	Small Operational Departments	12	.0%	33.3%	25.0%	33.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	25.0%	50.0%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%

BUDGET AND PLANNING PROCESS - CEOs

On a 1 – 5 scale where 1 means strongly agree and 5 means strongly disagree, to what extent do you agree or disagree with the following common criticisms of budgeting as they might apply to your department?

		In our budgeting process, managers fight hard to protect 'their' resources and always try to spend what's in their budget.						
		Base	1 Strongly agree	2	3	4	5 Strongly disagree	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	21.1%	13.2%	44.7%	15.8%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	50.0%	.0%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	16.7%	41.7%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	12.5%	37.5%	12.5%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	75.0%	25.0%	.0%

BUDGET AND PLANNING PROCESS - CEOs

On a 1 – 5 scale where 1 means strongly agree and 5 means strongly disagree, to what extent do you agree or disagree with the following common criticisms of budgeting as they might apply to your department?

		Our plans and budgets are quickly out-of-date; decision making takes too long; and we are constrained from responding to changing needs.						
		Base	1 Strongly agree	2	3	4	5 Strongly disagree	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	2.6%	39.5%	42.1%	15.8%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	33.3%	33.3%	33.3%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	75.0%	25.0%	.0%
	Small Operational Departments	12	.0%	8.3%	50.0%	25.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	37.5%	50.0%	12.5%	.0%
	Small Policy Ministries	4	.0%	.0%	50.0%	50.0%	.0%	.0%

BUDGET AND PLANNING PROCESS - CEOs

On a 1 – 5 scale where 1 means strongly agree and 5 means strongly disagree, to what extent do you agree or disagree with the following common criticisms of budgeting as they might apply to your department?

		Our planning process over-emphasizes centralized decision-making and reinforces a hierarchical 'command and control' model.						
		Base	1 Strongly agree	2	3	4	5 Strongly disagree	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	10.5%	15.8%	44.7%	23.7%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	.0%	.0%	66.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	.0%	50.0%	25.0%	.0%
	Large Operational Departments	4	.0%	.0%	25.0%	50.0%	25.0%	.0%
	Small Operational Departments	12	.0%	16.7%	33.3%	33.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	12.5%	50.0%	25.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	.0%	25.0%	50.0%	.0%

BUDGET AND PLANNING PROCESS - CEOs

On a 1 – 5 scale where 1 means strongly agree and 5 means strongly disagree, to what extent do you agree or disagree with the following common criticisms of budgeting as they might apply to your department?

		Our budgeting process does not generate sufficient information to assure management that we make the best prioritisation decisions?						
		Base	1 Strongly agree	2	3	4	5 Strongly disagree	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	13.2%	18.4%	28.9%	21.1%	18.4%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	33.3%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	50.0%	25.0%	25.0%	.0%
	Small Operational Departments	12	16.7%	16.7%	16.7%	33.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	37.5%	.0%	12.5%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	.0%	50.0%	.0%

BUDGET AND PLANNING PROCESS - CEOs

On a 1 – 5 scale where 1 means strongly agree and 5 means strongly disagree, to what extent do you agree or disagree with the following common criticisms of budgeting as they might apply to your department?

		Our budget process produces forecasts that do not accurately predict future results?						
		Base	1 Strongly agree	2	3	4	5 Strongly disagree	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	28.9%	15.8%	28.9%	18.4%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	33.3%	50.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	50.0%	50.0%	.0%
	Small Operational Departments	12	16.7%	16.7%	16.7%	16.7%	25.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	75.0%	12.5%	.0%	12.5%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	75.0%	25.0%	.0%

SATISFACTION WITH SUBMISSIONS - CEOs

Information in submissions on policy proposals and key operating decisions might be expected to contain:

- A full assessment of the financial implications of the proposals
- An assessment of the financial and operations performance implications of the 'do nothing' option
- Identification of the main financial and operations risks
- An assessment of the anticipated impact on operation performance
- Alternative options detailing comparative data on expected costs and operational impact
- Confirmation from the finance function that they have verified the financial assessment
- Identification of the main factors driving costs, income and outputs, together with a quantification of the impact of different scenarios
- An assessment of the likely social, economic and environmental impacts

On a 1 – 5 scale where 1 means very satisfied and 5 means very dissatisfied, how satisfied or dissatisfied are you that submissions to the senior management team for policy proposals and key operating decisions contain necessary information for good decisions?

		How satisfied or dissatisfied are you that submissions to the senior management team for policy proposals and key operating decisions contain necessary information for good decisions?						
		Base	1 Very satisfied	2	3	4	5 Very dissatisfied	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	42.1%	39.5%	13.2%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	33.3%	50.0%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	25.0%	25.0%	.0%
	Large Operational Departments	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	50.0%	33.3%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	37.5%	50.0%	12.5%	.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	75.0%	.0%	.0%	.0%

IDENTIFYING AND USING SAVINGS (WITHIN A YEAR) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that occur **within a year**?

		Uncertainty over whether/ how much savings will occur						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	23.7%	31.6%	31.6%	5.3%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	.0%	50.0%	33.3%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	25.0%	25.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	25.0%	12.5%	37.5%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	50.0%	.0%	.0%

IDENTIFYING AND USING SAVINGS (WITHIN A YEAR) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that occur **within a year**?

		Lack of transferability between appropriation categories and years						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	13.2%	21.1%	23.7%	18.4%	21.1%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	16.7%	33.3%	33.3%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	25.0%	25.0%	25.0%
	Large Operational Departments	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	25.0%	16.7%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	25.0%	12.5%	25.0%	.0%
	Small Policy Ministries	4	50.0%	25.0%	.0%	25.0%	.0%	.0%

IDENTIFYING AND USING SAVINGS (WITHIN A YEAR) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that occur **within a year**?

		Difficulties in negotiations with Treasury						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	26.3%	39.5%	21.1%	7.9%	5.3%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	16.7%	33.3%	.0%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	50.0%	16.7%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	37.5%	12.5%	25.0%	.0%	.0%
	Small Policy Ministries	4	50.0%	25.0%	25.0%	.0%	.0%	.0%

IDENTIFYING AND USING SAVINGS (WITHIN A YEAR) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that occur **within a year**?

		No incentive to identify or use savings						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	18.4%	34.2%	15.8%	23.7%	7.9%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	33.3%	16.7%	16.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Small Operational Departments	12	.0%	41.7%	25.0%	25.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	.0%	25.0%	12.5%	.0%
	Small Policy Ministries	4	50.0%	50.0%	.0%	.0%	.0%	.0%

IDENTIFYING AND USING SAVINGS (WITHIN A YEAR) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that occur **within a year**?

		Not aware of any ability to use savings						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	42.1%	36.8%	10.5%	7.9%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	33.3%	16.7%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	33.3%	16.7%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	4	75.0%	.0%	.0%	25.0%	.0%	.0%

IDENTIFYING AND USING SAVINGS (OVER A MULTI-YEAR PERIOD) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that could be planned **over a multi-year period**?

		Uncertainty over whether/ how much savings will occur						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	15.8%	13.2%	28.9%	28.9%	10.5%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	33.3%	33.3%	.0%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	75.0%	.0%	.0%
	Large Operational Departments	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Small Operational Departments	12	16.7%	16.7%	25.0%	25.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	12.5%	37.5%	25.0%	.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	25.0%	.0%	50.0%	.0%

IDENTIFYING AND USING SAVINGS (OVER A MULTI-YEAR PERIOD) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that could be planned **over a multi-year period**?

		Lack of transferability between appropriation categories and years						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	13.2%	10.5%	15.8%	31.6%	28.9%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	.0%	.0%	66.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	75.0%	25.0%	.0%
	Large Operational Departments	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	25.0%	25.0%	33.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	25.0%	25.0%	37.5%	.0%
	Small Policy Ministries	4	25.0%	25.0%	.0%	.0%	50.0%	.0%

IDENTIFYING AND USING SAVINGS (OVER A MULTI-YEAR PERIOD) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that could be planned **over a multi-year period**?

		Difficulties in negotiations with Treasury						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	18.4%	36.8%	21.1%	10.5%	7.9%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	33.3%	.0%	16.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	16.7%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	12.5%	25.0%	12.5%	.0%
	Small Policy Ministries	4	25.0%	25.0%	25.0%	.0%	.0%	25.0%

IDENTIFYING AND USING SAVINGS (OVER A MULTI-YEAR PERIOD) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that could be planned **over a multi-year period**?

		No incentive to identify or use savings						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	13.2%	34.2%	13.2%	23.7%	15.8%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	16.7%	16.7%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Large Operational Departments	4	25.0%	50.0%	.0%	25.0%	.0%	.0%
	Small Operational Departments	12	.0%	41.7%	16.7%	33.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	25.0%	12.5%	.0%	37.5%	.0%
	Small Policy Ministries	4	25.0%	50.0%	.0%	.0%	25.0%	.0%

IDENTIFYING AND USING SAVINGS (OVER A MULTI-YEAR PERIOD) - CEOs

On a 1 – 5 scale where 1 means not a barrier and 5 means a major barrier, to what extent do the following represent barriers to your department being able to make optimal use of its savings that could be planned **over a multi-year period**?

		Not aware of any ability to use savings						
		Base	1 Not a barrier	2	3	4	5 A major barrier	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	36.8%	28.9%	18.4%	7.9%	5.3%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	16.7%	33.3%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	41.7%	25.0%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	37.5%	12.5%	.0%	12.5%	.0%
	Small Policy Ministries	4	50.0%	.0%	.0%	25.0%	25.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Controlling costs							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	18.4%	21.1%	34.2%	26.3%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	16.7%	33.3%	33.3%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	25.0%	75.0%	.0%	.0%
	Small Operational Departments	12	.0%	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	25.0%	50.0%	25.0%	.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Reallocation decisions							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	26.3%	15.8%	28.9%	28.9%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	16.7%	66.7%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	25.0%	.0%	75.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	.0%	50.0%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	37.5%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	25.0%	25.0%	50.0%	.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Outsourcing or use of shared service centres							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	28.9%	15.8%	18.4%	10.5%	.0%	18.4%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	33.3%	33.3%	.0%	.0%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	.0%	25.0%	.0%	25.0%
	Large Operational Departments	4	.0%	25.0%	.0%	50.0%	25.0%	.0%	.0%
	Small Operational Departments	12	8.3%	33.3%	16.7%	8.3%	8.3%	.0%	25.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	.0%	.0%	.0%	.0%	12.5%
	Small Policy Ministries	4	.0%	.0%	.0%	50.0%	25.0%	.0%	25.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department’s activity?

		Capital expenditure decisions							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	.0%	26.3%	23.7%	47.4%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	.0%	16.7%	83.3%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	50.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	50.0%	50.0%	.0%	.0%
	Small Operational Departments	12	8.3%	.0%	25.0%	16.7%	50.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	75.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	25.0%	.0%	75.0%	.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Negotiations with major suppliers							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	28.9%	5.3%	39.5%	21.1%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	.0%	66.7%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	50.0%	50.0%	.0%	.0%
	Small Operational Departments	12	.0%	41.7%	.0%	50.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	25.0%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	25.0%	50.0%	25.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Risk management							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	5.3%	36.8%	36.8%	18.4%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	83.3%	16.7%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	25.0%	75.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	16.7%	50.0%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	50.0%	25.0%	12.5%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	25.0%	75.0%	.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Developing long-term business strategy							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	21.1%	28.9%	28.9%	7.9%	2.6%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	66.7%	.0%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	75.0%	25.0%	.0%	.0%
	Small Operational Departments	12	.0%	25.0%	33.3%	16.7%	8.3%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	37.5%	.0%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	50.0%	50.0%	.0%	.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Review of policy proposals prior to senior management team review and ministerial submission							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	28.9%	23.7%	31.6%	10.5%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	33.3%	.0%	50.0%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	.0%	25.0%	75.0%	.0%	.0%
	Small Operational Departments	12	.0%	25.0%	33.3%	33.3%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	62.5%	12.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	50.0%	25.0%	.0%	.0%	.0%

FINANCE FUNCTION CONTRIBUTION TO PLANNING - CEOs

On a 1 – 5 scale where 1 means a very minor or nil contribution and 5 means a major contribution, how great a contribution does your finance function make to decisions in the following areas of your department's activity?

		Setting organisational priorities							
		Base	1 A very minor or nil contribution	2	3	4	5 A major contribution	Don't know	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	42.1%	23.7%	15.8%	7.9%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	33.3%	33.3%	16.7%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	50.0%	.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	58.3%	16.7%	8.3%	8.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	12.5%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	50.0%	.0%	25.0%	.0%	.0%

SATISFACTION WITH INFORMATION AND EXPERTISE - CEOs

On a 1 – 5 scale where 1 means very satisfied and 5 means very dissatisfied, how satisfied or dissatisfied are you that the department has the necessary financial and operational performance information and expertise in-house to adequately inform and manage change decisions over the next three years?

Change decisions include decisions to:

- Implement new programmes
- Cease programmes
- Make major capital investments
- Identify fixed assets that should be disposed, replaced or renewed
- Switch significant resources between programmes
- Scale back programmes
- Achieve step gains in productivity

		On a 1-5 scale where 1 means very satisfied and 5 means very dissatisfied how satisfied or dissatisfied are you that the department has the necessary financial and operational performance information and expertise in-house to adequately inform and manage						
		Base	1 Very satisfied	2	3	4	5 Very dissatisfied	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	10.5%	28.9%	31.6%	26.3%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	50.0%	33.3%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	50.0%	.0%	.0%
	Large Operational Departments	4	.0%	100.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	41.7%	33.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	37.5%	37.5%	12.5%	.0%
	Small Policy Ministries	4	50.0%	.0%	50.0%	.0%	.0%	.0%

ACCOUNTABILITY TO MINISTERS - CEOs

On a 1 – 5 scale where 1 means too much over-reporting, 3 means just right and 5 means too much under-reporting, how would you rate the importance of the department in reporting on financial matters to Ministers against the principles listed below that cabinet has directed should be adhered to when preparing this information?

		No surprises						
		Base	1 Too much over reporting	2	3 Just right	4	5 Too much under reporting	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	2.6%	81.6%	10.5%	.0%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	75.0%	16.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	87.5%	12.5%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	75.0%	.0%	.0%	25.0%

ACCOUNTABILITY TO MINISTERS - CEOs

On a 1 – 5 scale where 1 means too much over-reporting, 3 means just right and 5 means too much under-reporting, how would you rate the importance of the department in reporting on financial matters to Ministers against the principles listed below that cabinet has directed should be adhered to when preparing this information?

		Linked to other reporting						
		Base	1 Too much over reporting	2	3 Just right	4	5 Too much under reporting	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	5.3%	65.8%	23.7%	.0%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	83.3%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	50.0%	41.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	75.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	.0%	50.0%	25.0%	.0%	.0%	25.0%

ACCOUNTABILITY TO MINISTERS - CEOs

On a 1 – 5 scale where 1 means too much over-reporting, 3 means just right and 5 means too much under-reporting, how would you rate the importance of the department in reporting on financial matters to Ministers against the principles listed below that cabinet has directed should be adhered to when preparing this information?

		Materiality						
		Base	1 Too much over reporting	2	3 Just right	4	5 Too much under reporting	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	7.9%	81.6%	5.3%	.0%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	16.7%	75.0%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	75.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	50.0%	.0%	.0%	25.0%

ACCOUNTABILITY TO MINISTERS - CEOs

On a 1 – 5 scale where 1 means too much over-reporting, 3 means just right and 5 means too much under-reporting, how would you rate the importance of the department in reporting on financial matters to Ministers against the principles listed below that cabinet has directed should be adhered to when preparing this information?

		Forward Looking						
		Base	1 Too much over reporting	2	3 Just right	4	5 Too much under reporting	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	.0%	42.1%	47.4%	5.3%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	16.7%	66.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	50.0%	33.3%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	37.5%	62.5%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	25.0%	50.0%	.0%	25.0%

ACCOUNTABILITY TO MINISTERS - CEOs

On a 1 – 5 scale where 1 means too much over-reporting, 3 means just right and 5 means too much under-reporting, how would you rate the importance of the department in reporting on financial matters to Ministers against the principles listed below that cabinet has directed should be adhered to when preparing this information?

		Exceptions Basis						
		Base	1 Too much over reporting	2	3 Just right	4	5 Too much under reporting	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	.0%	78.9%	13.2%	.0%	7.9%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	83.3%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	83.3%	8.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	75.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	25.0%	25.0%	.0%	50.0%

FREQUENCY OF DISCUSSING FINANCIAL POSITION OR PERFORMANCE WITH MINISTER - CEOs

How often is the financial position or financial performance of the Department discussed as a discrete item at meetings with the Minister?

		How often is the financial position or financial performance of the Department discussed as a discrete item at meetings with the Minister?					
				When raised by Minister	Irregularly when there is an issue raised by department	Never	Other
		Base Count	Regularly Row N %	When raised by Minister Row N %	Irregularly when there is an issue raised by department Row N %	Never Row N %	Other Row N %
All CEOs	.	38	15.8%	7.9%	50.0%	.0%	26.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	16.7%	50.0%	.0%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	.0%	50.0%
	Large Operational Departments	4	75.0%	.0%	25.0%	.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	50.0%	.0%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	75.0%	.0%	.0%
	Small Policy Ministries	4	.0%	.0%	25.0%	.0%	75.0%

REGULARITY OF DISCUSSING FINANCIAL POSITION OR PERFORMANCE WITH MINISTER - CEOs

How regularly is the financial position or financial performance of the Department discussed as a discrete item at meetings with the Minister?

		How regularly is the financial position or financial performance of the Department discussed as a discrete item at meetings with the Minister?				
		Base	Monthly	Quarterly	6 monthly	Annually
		Count	Row N %	Row N %	Row N %	Row N %
All CEOs	.	6	83.3%	16.7%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	1	100.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	0	.0%	.0%	.0%	.0%
	Large Operational Departments	3	100.0%	.0%	.0%	.0%
	Small Operational Departments	1	.0%	100.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	1	100.0%	.0%	.0%	.0%
	Small Policy Ministries	0	.0%	.0%	.0%	.0%

COSTING SYSTEMS - CEOs

Do you consider cost allocation an issue within your department?

		Do you consider cost allocation an issue within your department?			
		Base	Yes	No	Don't know
		Count	Row N %	Row N %	Row N %
All CEOs	.	38	28.9%	63.2%	7.9%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	66.7%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%
	Large Operational Departments	4	50.0%	50.0%	.0%
	Small Operational Departments	12	25.0%	58.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	75.0%	.0%
	Small Policy Ministries	4	25.0%	75.0%	.0%

If "yes":

		Which of these three statements is closest to your view about costing systems in your department?			
			I consider that there is already an over-investment in costing systems in my department, such that the resources it consumes	I consider the costing system is not as useful as it should be and that further investment is warranted	I consider that improvements to the costing system are urgently required and this has been identified as a priority for
		Base			
		Count	Row N %	Row N %	Row N %
All CEOs	.	11	9.1%	72.7%	18.2%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	1	.0%	.0%	100.0%
	Large Policy Ministries with significant non-departmental activity	2	.0%	100.0%	.0%
	Large Operational Departments	2	.0%	100.0%	.0%
	Small Operational Departments	3	.0%	100.0%	.0%
	Small Policy Ministries with significant non-departmental activity	2	.0%	50.0%	50.0%
	Small Policy Ministries	1	100.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CEOs

On a 1 – 5 scale where 1 means to a great extent and 5 means to a little or no extent, to what extent does the department use its internal financial reporting processes to:

		Confirm or change expectation as to whether financial and performance targets will be met						
		Base	1 To a great extent	2	3	4	5 To a little or no extent	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	42.1%	39.5%	7.9%	2.6%	7.9%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	50.0%	16.7%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	12.5%	.0%	25.0%	.0%
	Small Policy Ministries	4	75.0%	25.0%	.0%	.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CEOs

On a 1 – 5 scale where 1 means to a great extent and 5 means to a little or no extent, to what extent does the department use its internal financial reporting processes to:

		Confirm or change expectations as to whether financial constraints (such as appropriations) will be complied with						
		Base	1 To a great extent	2	3	4	5 To a little or no extent	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	50.0%	28.9%	13.2%	5.3%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	25.0%	25.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	37.5%	12.5%	12.5%	12.5%	.0%
	Small Policy Ministries	4	100.0%	.0%	.0%	.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CEOs

On a 1 – 5 scale where 1 means to a great extent and 5 means to a little or no extent, to what extent does the department use its internal financial reporting processes to:

		Reinforce a culture of cost consciousness and waste avoidance						
		Base	1 To a great extent	2	3	4	5 To a little or no extent	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	15.8%	42.1%	28.9%	2.6%	10.5%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	50.0%	.0%	.0%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	66.7%	8.3%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	62.5%	.0%	25.0%	.0%
	Small Policy Ministries	4	25.0%	50.0%	25.0%	.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CEOs

On a 1 – 5 scale where 1 means to a great extent and 5 means to a little or no extent, to what extent does the department use its internal financial reporting processes to:

		Identify opportunities for reprioritisation to better meet objectives						
		Base	1 To a great extent	2	3	4	5 To a little or no extent	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	21.1%	31.6%	31.6%	13.2%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	66.7%	16.7%	.0%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	41.7%	33.3%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	37.5%	25.0%	12.5%	.0%
	Small Policy Ministries	4	50.0%	25.0%	25.0%	.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CEOs

On a 1 – 5 scale where 1 means to a great extent and 5 means to a little or no extent, to what extent does the department use its internal financial reporting processes to:

		Identify opportunities for making efficiency gains						
		Base	1 To a great extent	2	3	4	5 To a little or no extent	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	26.3%	39.5%	18.4%	7.9%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	33.3%	16.7%	.0%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	41.7%	33.3%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	12.5%	50.0%	12.5%	.0%
	Small Policy Ministries	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Poor financial awareness amongst non-finance staff						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	15.8%	42.1%	26.3%	15.8%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	50.0%	33.3%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Small Operational Departments	12	8.3%	66.7%	16.7%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	50.0%	25.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		A lack of incentives to encourage senior budget holders to improve financial management in the management of departmental programmes						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	10.5%	26.3%	36.8%	18.4%	5.3%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	16.7%	33.3%	33.3%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	8.3%	50.0%	16.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	12.5%	37.5%	12.5%	.0%
	Small Policy Ministries	4	.0%	50.0%	25.0%	.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Too much focus in the public sector financial system on the short term, i.e. the annual appropriation						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	23.7%	44.7%	18.4%	10.5%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	50.0%	33.3%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	83.3%	8.3%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	12.5%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	50.0%	.0%	.0%	25.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Difficulties in finding, training and retaining suitably skilled and qualified finance staff						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	15.8%	31.6%	34.2%	10.5%	7.9%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	33.3%	50.0%	.0%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	50.0%	.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	25.0%	25.0%	.0%	50.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Inadequate operational performance management and management accounting information on which to base future resource allocation decisions						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	15.8%	26.3%	31.6%	23.7%	2.6%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	66.7%	16.7%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	25.0%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	50.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Business processes which have not been reviewed for some time, and which do not fit the current requirements of the organisation						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	.0%	42.1%	28.9%	18.4%	10.5%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	16.7%	33.3%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	50.0%	33.3%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	25.0%	12.5%	12.5%	.0%
	Small Policy Ministries	4	.0%	25.0%	.0%	50.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Insufficient support from the Senior management team for raising the profile of financial and resource management across the organisation						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	2.6%	13.2%	21.1%	42.1%	21.1%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	16.7%	50.0%	33.3%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Operational Departments	12	.0%	16.7%	16.7%	66.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	37.5%	12.5%	37.5%	.0%
	Small Policy Ministries	4	.0%	.0%	.0%	25.0%	75.0%	.0%

IMPROVING FINANCIAL MANAGEMENT: BARRIERS TO CHANGE - CEOs

Thinking of your answers to previous questions and using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important do you rate the following barriers to improving finance management in your department?

		Accounting IT systems which are inadequate or incompatible with one another						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	13.2%	18.4%	18.4%	26.3%	15.8%	7.9%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	.0%	66.7%	16.7%	.0%	16.7%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	8.3%	.0%	41.7%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	12.5%	25.0%	12.5%	12.5%
	Small Policy Ministries	4	.0%	.0%	.0%	25.0%	50.0%	25.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Accountability for financial management by budget-holders/senior managers						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	47.4%	36.8%	10.5%	.0%	2.6%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	41.7%	8.3%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	4	75.0%	.0%	.0%	.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Financial skills and awareness of non-finance staff (managers/budget-holders)						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	31.6%	47.4%	10.5%	7.9%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	66.7%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	25.0%	50.0%	.0%	25.0%	.0%	.0%
	Small Operational Departments	12	8.3%	66.7%	16.7%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	37.5%	12.5%	12.5%	.0%	.0%
	Small Policy Ministries	4	50.0%	25.0%	.0%	25.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		More of a finance management culture						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	5.3%	42.1%	39.5%	5.3%	5.3%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	33.3%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	41.7%	41.7%	8.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	62.5%	25.0%	.0%	12.5%	.0%
	Small Policy Ministries	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Financial skills and awareness of finance staff						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	26.3%	34.2%	21.1%	15.8%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	66.7%	16.7%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	25.0%	25.0%	.0%	50.0%	.0%	.0%
	Small Operational Departments	12	25.0%	33.3%	25.0%	8.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	50.0%	25.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Qualified and proactive chief financial officer on senior management team						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	23.7%	31.6%	21.1%	13.2%	10.5%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	.0%	16.7%	33.3%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	50.0%	.0%	25.0%	.0%	25.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	25.0%	37.5%	12.5%	.0%
	Small Policy Ministries	4	25.0%	25.0%	25.0%	.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Profile of finance team in your department						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	10.5%	44.7%	28.9%	10.5%	2.6%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	33.3%	16.7%	33.3%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	41.7%	41.7%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	37.5%	12.5%	.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	25.0%	25.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Systems/data quality/reporting						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	42.1%	39.5%	13.2%	5.3%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	33.3%	33.3%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	41.7%	8.3%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	4	50.0%	.0%	25.0%	25.0%	.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Better linkages between financial and operational performance						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	34.2%	52.6%	7.9%	.0%	5.3%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	50.0%	33.3%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	66.7%	8.3%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	37.5%	.0%	.0%	12.5%	.0%
	Small Policy Ministries	4	25.0%	50.0%	.0%	.0%	25.0%	.0%

IMPROVING FINANCIAL MANAGEMENT - CEOs

Using a 1 – 5 scale where 1 means very important and 5 means not at all important, how important would you rate the following in improving financial management in your department?

		Simplification and alignment of budgeting and reporting process						
		Base	1 Very important	2	3	4	5 Not at all important	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	47.4%	23.7%	23.7%	5.3%	.0%	.0%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	16.7%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	50.0%	.0%	25.0%	25.0%	.0%	.0%
	Small Operational Departments	12	41.7%	33.3%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	4	50.0%	25.0%	.0%	25.0%	.0%	.0%

CENTRAL AGENCY ROLE - CEOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable do you consider it would be for central agencies to give greater priority to the following areas?

		Refining public sector incentive arrangements regarding financial management						
		Base	1 Highly desirable	2	3 Neutral	4	5 Highly undesirable	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	36.8%	36.8%	21.1%	.0%	.0%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	50.0%	16.7%	33.3%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	58.3%	25.0%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	4	25.0%	25.0%	25.0%	.0%	.0%	25.0%

CENTRAL AGENCY ROLE - CEOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable do you consider it would be for central agencies to give greater priority to the following areas?

		Reducing compliance cost burdens on departments						
		Base	1 Highly desirable	2	3 Neutral	4	5 Highly undesirable	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	55.3%	23.7%	15.8%	2.6%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	66.7%	16.7%	16.7%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	50.0%	25.0%	.0%	25.0%	.0%	.0%
	Small Operational Departments	12	25.0%	33.3%	33.3%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	37.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	4	100.0%	.0%	.0%	.0%	.0%	.0%

CENTRAL AGENCY ROLE - CEOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable do you consider it would be for central agencies to give greater priority to the following areas?

		Developing and augmenting guidance material						
		Base	1 Highly desirable	2	3 Neutral	4	5 Highly undesirable	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	15.8%	52.6%	26.3%	2.6%	.0%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	33.3%	50.0%	16.7%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	16.7%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	62.5%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	4	25.0%	.0%	50.0%	25.0%	.0%	.0%

CENTRAL AGENCY ROLE - CEOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable do you consider it would be for central agencies to give greater priority to the following areas?

		Troubleshooting financial management						
		Base	1 Highly desirable	2	3 Neutral	4	5 Highly undesirable	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	39.5%	34.2%	5.3%	10.5%	2.6%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	.0%	50.0%	16.7%	16.7%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	41.7%	25.0%	8.3%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	62.5%	.0%	12.5%	.0%
	Small Policy Ministries	4	25.0%	25.0%	50.0%	.0%	.0%	.0%

CENTRAL AGENCY ROLE - CEOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable do you consider it would be for central agencies to give greater priority to the following areas?

		Establishing all-of-government capability leader						
		Base	1 Highly desirable	2	3 Neutral	4	5 Highly undesirable	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	7.9%	26.3%	34.2%	13.2%	5.3%	13.2%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	16.7%	33.3%	33.3%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	41.7%	.0%	8.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	37.5%	12.5%	12.5%	12.5%
	Small Policy Ministries	4	25.0%	25.0%	.0%	.0%	.0%	50.0%

CENTRAL AGENCY ROLE - CEOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable do you consider it would be for central agencies to give greater priority to the following areas?

		Provision of training						
		Base	1 Highly desirable	2	3 Neutral	4	5 Highly undesirable	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CEOs	.	38	18.4%	31.6%	34.2%	7.9%	2.6%	5.3%
CEOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	6	16.7%	66.7%	.0%	.0%	16.7%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	50.0%	.0%	.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	37.5%	12.5%	.0%	.0%
	Small Policy Ministries	4	25.0%	50.0%	25.0%	.0%	.0%	.0%