



Public Sector Financial Management Capability

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Supplementary Tables*

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CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Strategic Planning			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	16.7%	83.3%	19.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	100.0%	37.5%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	25.0%
	Large Operational Departments	5	20.0%	100.0%	.0%
	Small Operational Departments	12	8.3%	66.7%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	87.5%	.0%
	Small Policy Ministries	5	20.0%	80.0%	.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Capital Asset Planning			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	83.3%	23.8%	16.7%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	50.0%	25.0%
	Large Operational Departments	5	80.0%	40.0%	20.0%
	Small Operational Departments	12	83.3%	16.7%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	25.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	20.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Budgeting			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	95.2%	7.1%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	25.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%
	Large Operational Departments	5	100.0%	.0%	.0%
	Small Operational Departments	12	91.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	100.0%	.0%	.0%
	Small Policy Ministries	5	80.0%	20.0%	.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Forecasting			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	97.6%	14.3%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	50.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%
	Large Operational Departments	5	100.0%	20.0%	.0%
	Small Operational Departments	12	100.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	100.0%	.0%	12.5%
	Small Policy Ministries	5	80.0%	20.0%	.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Operational performance reporting			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	45.2%	52.4%	23.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	75.0%	37.5%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	50.0%	25.0%
	Large Operational Departments	5	60.0%	20.0%	40.0%
	Small Operational Departments	12	50.0%	58.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	12.5%
	Small Policy Ministries	5	60.0%	20.0%	20.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Internal audit			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	26.2%	61.9%	21.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	87.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%
	Large Operational Departments	5	20.0%	80.0%	.0%
	Small Operational Departments	12	33.3%	58.3%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	37.5%	25.0%
	Small Policy Ministries	5	20.0%	80.0%	.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Finance related projects (e.g. value-for-money excercises)			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	85.7%	23.8%	11.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	37.5%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	25.0%	25.0%
	Large Operational Departments	5	80.0%	40.0%	.0%
	Small Operational Departments	12	75.0%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	12.5%	25.0%
	Small Policy Ministries	5	80.0%	20.0%	.0%

CONTEXTUAL INFORMATION MAKING - CFOs

Where are each of the following functions managed in your department?

		Accountability Document Compilation (e.g. Sols, Annual Reports)			
		Base	Finance division	Other corporate division	Operating division
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	61.9%	76.2%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	87.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	50.0%	.0%
	Large Operational Departments	5	40.0%	80.0%	.0%
	Small Operational Departments	12	66.7%	75.0%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	75.0%	.0%
	Small Policy Ministries	5	20.0%	80.0%	.0%

STAFFING: FINANCE DEPARTMENT (CURRENT ACTUAL NUMBER) - CFOs

How many staff are in the finance department – current actual number?

		How many staff are in the finance division - Current actual number															
		Base	Zero	1-3	4-6	7-9	10-12	13-15	16-18	19-21	22-24	25-27	28-30	34-36	37-39	40-42	100 or more
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	16.7%	11.9%	11.9%	11.9%	4.8%	9.5%	2.4%	2.4%	2.4%	4.8%	2.4%	2.4%	4.8%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	.0%	.0%	.0%	.0%	12.5%	.0%	.0%	.0%	12.5%	12.5%	12.5%	25.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	25.0%	.0%	.0%	25.0%	25.0%	.0%	.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	.0%	.0%	20.0%	20.0%	.0%	20.0%	20.0%	.0%	.0%	.0%	.0%	20.0%
	Small Operational Departments	12	8.3%	8.3%	33.3%	16.7%	25.0%	.0%	8.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	12.5%	25.0%	25.0%	12.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	80.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%

[note that '0%' columns have been removed]

STAFFING: FINANCE DEPARTMENT (CURRENT COMPLEMENT) - CFOs

How many staff are in the finance department?

		Current complement													
		Base	Zero	1-3	4-6	7-9	10-12	13-15	16-18	22-24	31-33	34-36	40-42	46-48	100 or more
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	2.4%	16.7%	16.7%	9.5%	11.9%	2.4%	14.3%	4.8%	2.4%	4.8%	4.8%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	.0%	.0%	.0%	.0%	12.5%	.0%	12.5%	12.5%	25.0%	12.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	25.0%	.0%	.0%	50.0%	.0%	.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	.0%	.0%	.0%	40.0%	40.0%	.0%	.0%	.0%	.0%	20.0%
	Small Operational Departments	12	.0%	16.7%	41.7%	8.3%	25.0%	.0%	8.3%	.0%	.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	25.0%	25.0%	25.0%	12.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	80.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%

[note that '0%' columns have been removed]

STAFFING: FINANCE FUNCTION (NUMER OF CHARTERED ACCOUNTANTS) - CFOs

What numbers of staff involved in the finance function have the following professional qualifications?

		What numbers of staff involved in the finance function have - Chartered Accountant (NZICA)							
		Base	Zero	1-3	4-6	7-9	16-18	22-24	28-30
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	45.2%	26.2%	7.1%	7.1%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	25.0%	12.5%	25.0%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	60.0%	20.0%	.0%	20.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	25.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	75.0%	12.5%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	80.0%	.0%	.0%	.0%	.0%	.0%

[note that '0%' columns have been removed]

STAFFING: FINANCE FUNCTION (NUMER OF ASSOCIATE CHARTERED ACCOUNTANTS) - CFOs

What numbers of staff involved in the finance function have the following professional qualifications?

		Associate Chartered Accountant (NZICA)			
		Base	Zero	1-3	4-6
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	76.2%	21.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	62.5%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%
	Small Operational Departments	12	83.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	12.5%	.0%
	Small Policy Ministries	5	100.0%	.0%	.0%

[note that '0%' columns have been removed]

STAFFING: FINANCE FUNCTION (NUMER OF ACCOUNTING GRADUATE/ PROVISIONAL MEMBER) - CFOs

What numbers of staff involved in the finance function have the following professional qualifications?

		Accounting graduate / Provisional member				
		Base	Zero	1-3	4-6	10-12
		Count	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	47.6%	40.5%	7.1%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	37.5%	.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%
	Small Operational Departments	12	50.0%	33.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	62.5%	.0%	.0%
	Small Policy Ministries	5	100.0%	.0%	.0%	.0%

[note that '0%' columns have been removed]

STAFFING: FINANCE FUNCTION (NUMER OF ACCOUNTING TECHNICIANS) - CFOs

What numbers of staff involved in the finance function have the following professional qualifications?

		Accounting Technician (NZICA)		
		Base	Zero	1-3
		Count	Row N %	Row N %
All CFOs	.	42	78.6%	21.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%
	Large Operational Departments	5	80.0%	20.0%
	Small Operational Departments	12	91.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	75.0%	25.0%
	Small Policy Ministries	5	100.0%	.0%

[note that '0%' columns have been removed]

STAFFING: FINANCE FUNCTION (NUMER OF CERTIFIED PUBLIC ACCOUNTANTS (CPA)) - CFOs

What numbers of staff involved in the finance function have the following professional qualifications?

		Certified Public Accountant (CPA)		
		Base	Zero	1-3
		Count	Row N %	Row N %
All CFOs	.	42	95.2%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	87.5%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%
	Large Operational Departments	5	100.0%	.0%
	Small Operational Departments	12	100.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	12.5%
	Small Policy Ministries	5	100.0%	.0%

[note that '0%' columns have been removed]

BUDGET HOLDERS - CFOs

		How many budget holders does the department have?					
		Base	0-20	21-50	51-100	101-250	Over 250
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	28.6%	31.0%	7.1%	14.3%	19.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	12.5%	37.5%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	25.0%	25.0%
	Large Operational Departments	5	20.0%	.0%	.0%	20.0%	60.0%
	Small Operational Departments	12	33.3%	50.0%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	75.0%	.0%	.0%	.0%
	Small Policy Ministries	5	100.0%	.0%	.0%	.0%	.0%

BUDGET HOLDERS FINANCIAL RESPONSIBILITIES - CFOs

		In carrying out their financial responsibilities, are budget holders mainly				
			Supported directly from the finance function	Supported by an administrative unit, and indirectly from a finance function	Supported from within their cost centres	Other
		Base Count	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	57.1%	21.4%	11.9%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	12.5%	12.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%
	Small Operational Departments	12	66.7%	16.7%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	25.0%	12.5%	.0%
	Small Policy Ministries	5	80.0%	20.0%	.0%	.0%

FINANCIAL MANAGEMENT INFORMATION SYSTEM OUTSOURCED – CFOs

		Do you outsource your financial management information system?		
		Base	Yes	No
		Count	Row N %	Row N %
All CFOs	.	42	9.5%	90.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	100.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	100.0%
	Large Operational Departments	5	.0%	100.0%
	Small Operational Departments	12	16.7%	83.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	87.5%
	Small Policy Ministries	5	20.0%	80.0%

FINANCIAL MANAGEMENT INFORMATION SYSTEM USED – CFOs

		All CFOs	CFOs - Departmental Groupings					
			Large Operational Departments with significant non-departmental activity	Large Policy Ministries with significant non-departmental activity	Large Operational Departments	Small Operational Departments	Small Policy Ministries with significant non-departmental activity	Small Policy Ministries
What is your main FMIS software application?	Base	42	8	4	5	12	8	5
	Accredo	2.4%	.0%	.0%	.0%	.0%	.0%	20.0%
	Aderant CLO Practice	2.4%	.0%	.0%	.0%	8.3%	.0%	.0%
	Epicor/ Epicor Financials	11.9%	.0%	.0%	20.0%	33.3%	.0%	.0%
	Epicor and time Disciple	2.4%	.0%	.0%	.0%	.0%	12.5%	.0%
	Excel for budget	2.4%	.0%	.0%	.0%	8.3%	.0%	.0%
	Finance One	7.1%	12.5%	.0%	.0%	.0%	25.0%	.0%
	Kypera	4.8%	.0%	.0%	.0%	.0%	12.5%	20.0%
	Kypera FMIS, ISIS Time	2.4%	.0%	.0%	.0%	8.3%	.0%	.0%
	Microsoft Dynamics -	2.4%	.0%	.0%	.0%	8.3%	.0%	.0%
	Microsoft Dynamics	2.4%	.0%	25.0%	.0%	.0%	.0%	.0%
	MYOB Solution 6	2.4%	.0%	.0%	.0%	.0%	.0%	20.0%
	Navision	4.8%	.0%	.0%	.0%	16.7%	.0%	.0%
	Oracle/ Oracle Financials	7.1%	25.0%	25.0%	.0%	.0%	.0%	.0%
	PeopleSoft	2.4%	12.5%	.0%	.0%	.0%	.0%	.0%
	QSP	2.4%	12.5%	.0%	.0%	.0%	.0%	.0%
	QSP for financials and	2.4%	12.5%	.0%	.0%	.0%	.0%	.0%
	SAP/SAP ERP	11.9%	12.5%	.0%	80.0%	.0%	.0%	.0%
	SUN Financials and	2.4%	.0%	.0%	.0%	.0%	12.5%	.0%
	Sun systems/ SUN v5.1	7.1%	.0%	25.0%	.0%	.0%	12.5%	20.0%
Technology One	7.1%	12.5%	25.0%	.0%	.0%	12.5%	.0%	
Outsourced	9.5%	.0%	.0%	.0%	16.7%	12.5%	20.0%	

FINANCIAL MANAGEMENT INFORMATION SYSTEM: MODULES OPERATED – CFOs

		What modules do you operate?								
		Base	Time and cost system	Fixed Asset Ledger	Purchasing Order System	Payroll	Budgeting/ Planning	Core financials – GL/AP/ AR/CM	Project management	Other
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	38	28.9%	97.4%	34.2%	18.4%	55.3%	50.0%	5.3%	15.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	100.0%	62.5%	25.0%	62.5%	62.5%	25.0%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	100.0%	50.0%	.0%	50.0%	50.0%	.0%	25.0%
	Large Operational Departments	5	20.0%	100.0%	40.0%	40.0%	40.0%	60.0%	.0%	20.0%
	Small Operational Departments	10	50.0%	90.0%	30.0%	20.0%	50.0%	50.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	7	14.3%	100.0%	14.3%	.0%	71.4%	28.6%	.0%	.0%
	Small Policy Ministries	4	.0%	100.0%	.0%	25.0%	50.0%	50.0%	.0%	.0%

FINANCIAL MANAGEMENT INFORMATION SYSTEM: LIFE-CYCLE – CFOs

		At what stage of the life-cycle is your FMIS system?			
			At the implementation stage, or still bedding down	At mid-cycle, being maintained through updates	Near the end of its life, likely to be replaced or undergo major upgrade
		Base			
		Count	Row N %	Row N %	Row N %
All CFOs	.	38	15.8%	55.3%	28.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	37.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	25.0%
	Large Operational Departments	5	.0%	60.0%	40.0%
	Small Operational Departments	10	.0%	70.0%	30.0%
	Small Policy Ministries with significant non-departmental activity	7	14.3%	57.1%	28.6%
	Small Policy Ministries	4	50.0%	25.0%	25.0%

INTEGRATED ENTERPRISE RESOURCES/PERFORMANCE MANAGEMENT SOFTWARE – CFOs

		Do you operate integrated enterprise resource / performance management (business intelligence) software?		
		Base	Yes	No
		Count	Row N %	Row N %
All CFOs	.	42	11.9%	88.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	75.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%
	Large Operational Departments	5	40.0%	60.0%
	Small Operational Departments	12	.0%	100.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	100.0%
	Small Policy Ministries	5	.0%	100.0%

FMIS: LIFE-CYCLE – CFOs

		At what stage of the life-cycle is your integrated enterprise resource / performance management system?			
			At the implementation stage, or still bedding down	At mid-cycle, being maintained through updates	Near the end of its life, likely to be replaced or undergo major upgrade
		Base Count	Row N %	Row N %	Row N %
All CFOs	.	5	40.0%	40.0%	20.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	2	50.0%	50.0%	.0%
	Large Policy Ministries with significant non-departmental activity	1	.0%	.0%	100.0%
	Large Operational Departments	2	50.0%	50.0%	.0%
	Small Operational Departments	0	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	0	.0%	.0%	.0%
	Small Policy Ministries	0	.0%	.0%	.0%

AUDIT COMMITTEES – CFOs

		How many full meetings of the Departments Audit Committee (or equivalent) were held during the financial year ending 30 June 2007?									
		Base	No Audit committee	Audit Committee did not meet	1	2	3	4	5	6	Other
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	31.0%	.0%	2.4%	4.8%	14.3%	31.0%	2.4%	4.8%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	.0%	.0%	12.5%	87.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	.0%	.0%	50.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	.0%	40.0%	40.0%	.0%	20.0%	.0%
	Small Operational Departments	12	25.0%	.0%	8.3%	16.7%	8.3%	16.7%	.0%	.0%	25.0%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	.0%	.0%	.0%	.0%	25.0%	.0%	.0%	12.5%
	Small Policy Ministries	5	80.0%	.0%	.0%	.0%	.0%	.0%	20.0%	.0%	.0%

AUDIT COMMITTEES CHAIRED BY WHOM – CFOs

		Is the Departments Audit Committee chaired by?					
		Base	Independent member	Chief Executive	Deputy Chief Executive	Other staff member	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	45.2%	16.7%	2.4%	4.8%	31.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	60.0%	20.0%	.0%	20.0%	.0%
	Small Operational Departments	12	50.0%	8.3%	.0%	8.3%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	.0%	12.5%	.0%	62.5%
	Small Policy Ministries	5	20.0%	.0%	.0%	.0%	80.0%

SENIOR MANAGEMENT USE OF INFORMATION – CFOs

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 to adequately inform and manage change decisions over the next three years?

		How satisfied or dissatisfied are you that the department has the necessary financial and operational performance information to adequately inform and manage change decisions over the next three years?						
		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 CFOs	.	42	2.4%	38.1%	31.0%	19.0%	4.8%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	12.5%	62.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	40.0%	60.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	50.0%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	62.5%	25.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	.0%	20.0%	20.0%	20.0%

NON-DEPARTMENTAL FINANCIAL MANAGEMENT – CFOs

		Which of the following statements best describes the oversight by your department of the Crown entities it is responsible for monitoring?					
			The department oversight of Crown entities is essentially to respond to issues as they arise.	The department receives regular information on the financial and operational performance of the entities it monitors, an	The department's knowledge and relationship with the Crown entity is such that it is cognisant of financial risks to eac	Not applicable: the Department has no responsibility for monitoring Crown entities	Other
		Base					
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	.0%	21.4%	11.9%	59.5%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	12.5%	37.5%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%
	Large Operational Departments	5	.0%	.0%	.0%	100.0%	.0%
	Small Operational Departments	12	.0%	8.3%	.0%	91.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	37.5%	37.5%	12.5%	12.5%
	Small Policy Ministries	5	.0%	.0%	.0%	100.0%	.0%

FINANCIAL MANAGEMENT OF NON-DEPARTMENTAL TRANSACTIONS REPORTED AND CONSIDERED AS A REGULAR ITEM AT SENIOR MANAGEMENT LEVEL – CFOs

		Is financial management of non-departmental transactions reported and considered as a regular item at senior management level?			
		Base	Yes	No	Not applicable
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	50.0%	19.0%	31.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	87.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	40.0%
	Small Operational Departments	12	16.7%	16.7%	66.7%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	37.5%	.0%
	Small Policy Ministries	5	20.0%	20.0%	60.0%

ACCOUNTABILITY TO MINISTERS - CFOs

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

		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 CFOs	.	42	.0%	4.8%	78.6%	7.1%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	62.5%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	8.3%	75.0%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Policy Ministries	5	.0%	.0%	60.0%	.0%	.0%	40.0%

ACCOUNTABILITY TO MINISTERS - CFOs

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

		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 CFOs	.	42	.0%	2.4%	61.9%	23.8%	.0%	11.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	62.5%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	25.0%	.0%	50.0%
	Large Operational Departments	5	.0%	20.0%	60.0%	20.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	66.7%	25.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	87.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	.0%	.0%	40.0%	20.0%	.0%	40.0%

ACCOUNTABILITY TO MINISTERS - CFOs

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

		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 CFOs	.	42	4.8%	9.5%	71.4%	4.8%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	75.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	40.0%	60.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	16.7%	66.7%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Policy Ministries	5	.0%	.0%	40.0%	20.0%	.0%	40.0%

ACCOUNTABILITY TO MINISTERS - CFOs

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

		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 CFOs	.	42	.0%	2.4%	31.0%	50.0%	9.5%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	.0%	75.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	75.0%	25.0%	.0%
	Large Operational Departments	5	.0%	20.0%	60.0%	20.0%	.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%	50.0%	50.0%	.0%	.0%
	Small Policy Ministries	5	.0%	.0%	.0%	60.0%	.0%	40.0%

ACCOUNTABILITY TO MINISTERS - CFOs

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

		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 CFOs	.	42	.0%	2.4%	71.4%	16.7%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	87.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	80.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	66.7%	16.7%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	87.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	.0%	.0%	20.0%	40.0%	.0%	40.0%

FREQUENCY OF CFO MEETING WITH THE MINISTER TO DISCUSS THE FINANCIAL POSITION OR FINANCIAL PERFORMANCE OF THE DEPARTMENT - CFOs

		How often does the chief financial officer meet with the Minister to discuss the financial position or financial performance of the Department?						
		Base	Monthly	Every two months	Quarterly	Less frequently	Never	Other
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	7.1%	.0%	4.8%	40.5%	21.4%	26.2%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	.0%	.0%	50.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	.0%	.0%	100.0%
	Large Operational Departments	5	20.0%	.0%	40.0%	40.0%	.0%	.0%
	Small Operational Departments	12	.0%	.0%	.0%	33.3%	33.3%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	.0%	62.5%	25.0%	12.5%
	Small Policy Ministries	5	.0%	.0%	.0%	40.0%	20.0%	40.0%

USE OF FINANCIAL REPORTS - CFOs

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 CFOs	.	42	23.8%	52.4%	7.1%	11.9%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	25.0%	.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	50.0%	8.3%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	75.0%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	.0%	20.0%	.0%

USE OF FINANCIAL REPORTS - CFOs

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 CFOs	.	42	47.6%	40.5%	9.5%	2.4%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	37.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	58.3%	33.3%	8.3%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	50.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	.0%	20.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CFOs

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 CFOs	.	42	11.9%	38.1%	31.0%	11.9%	2.4%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	16.7%	41.7%	25.0%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	62.5%	25.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	.0%	20.0%

USE OF FINANCIAL REPORTS - CFOs

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 CFOs	.	42	21.4%	28.6%	23.8%	19.0%	7.1%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	25.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	60.0%	.0%	.0%	40.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	33.3%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	12.5%	12.5%	12.5%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%

USE OF FINANCIAL REPORTS - CFOs

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 CFOs	.	42	11.9%	31.0%	21.4%	21.4%	9.5%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	.0%	50.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	33.3%	16.7%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	25.0%	12.5%	12.5%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	.0%	.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	4.8%	31.0%	26.2%	7.1%	19.0%	11.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	62.5%	25.0%	.0%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	40.0%	20.0%	.0%	20.0%
	Small Operational Departments	12	.0%	8.3%	16.7%	16.7%	50.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	37.5%	.0%	25.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	40.0%	.0%	.0%	40.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	14.3%	33.3%	26.2%	11.9%	9.5%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	25.0%	37.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	80.0%	.0%	20.0%	.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	8.3%	33.3%	25.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	62.5%	.0%	12.5%	.0%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	.0%	.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	4.8%	19.0%	28.6%	23.8%	21.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	62.5%	.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	.0%	40.0%	.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	.0%	41.7%	33.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	12.5%	37.5%	25.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	40.0%	20.0%	.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	45.2%	31.0%	16.7%	2.4%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	75.0%	12.5%	12.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	16.7%	41.7%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	50.0%	.0%	12.5%	12.5%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	.0%	.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	4.8%	26.2%	33.3%	23.8%	9.5%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	50.0%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	40.0%	40.0%	.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	33.3%	33.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	50.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	.0%	.0%	60.0%	20.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	4.8%	16.7%	38.1%	23.8%	14.3%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	60.0%	.0%	20.0%	.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%	.0%	37.5%	25.0%	37.5%	.0%
	Small Policy Ministries	5	.0%	20.0%	20.0%	40.0%	.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	4.8%	19.0%	21.4%	26.2%	26.2%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	25.0%	12.5%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	20.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	8.3%	50.0%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	25.0%	25.0%	37.5%	.0%
	Small Policy Ministries	5	.0%	20.0%	20.0%	20.0%	20.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	2.4%	7.1%	40.5%	28.6%	11.9%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	62.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	50.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	40.0%	20.0%	40.0%	.0%
	Small Operational Departments	12	.0%	16.7%	33.3%	33.3%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	37.5%	25.0%	12.5%	25.0%
	Small Policy Ministries	5	20.0%	.0%	40.0%	20.0%	.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	2.4%	11.9%	21.4%	23.8%	38.1%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	25.0%	25.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	60.0%	.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	16.7%	33.3%	33.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	.0%	25.0%	50.0%	.0%
	Small Policy Ministries	5	.0%	.0%	.0%	.0%	80.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	.0%	2.4%	16.7%	16.7%	47.6%	16.7%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	37.5%	25.0%	25.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	.0%	60.0%	40.0%
	Small Operational Departments	12	.0%	.0%	8.3%	.0%	75.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	12.5%	37.5%	37.5%	12.5%
	Small Policy Ministries	5	.0%	.0%	20.0%	.0%	60.0%	20.0%

FINANCIAL RISKS - CFOs

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

NB. Financial risks refer to uncertainties which constrain financial planning and which, if crystallised, may prevent the department from meeting its financial objectives

		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 CFOs	.	42	.0%	9.5%	21.4%	33.3%	31.0%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	50.0%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	.0%	75.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	.0%	60.0%	20.0%
	Small Operational Departments	12	.0%	16.7%	16.7%	58.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	12.5%	12.5%	75.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	20.0%	20.0%	20.0%	20.0%

IMPROVING FINANCIAL MANAGEMENT - CFOs

		How often does the Department review the costs of providing its main services and programmes (for example to examine whether alternative ways of providing the service may be more efficient and effective)?						
		Base	Monthly	Quarterly	Annually	Rolling Programme	Never	Other
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	19.0%	11.9%	19.0%	21.4%	4.8%	23.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	25.0%	25.0%	.0%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	.0%	.0%	50.0%
	Large Operational Departments	5	20.0%	.0%	.0%	40.0%	.0%	40.0%
	Small Operational Departments	12	16.7%	25.0%	16.7%	16.7%	8.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	12.5%	12.5%	25.0%	12.5%	.0%
	Small Policy Ministries	5	40.0%	.0%	40.0%	20.0%	.0%	.0%

OVERSIGHT OF DEPARTMENTAL RESOURCES - CFOs

On a 1 – 5 scale where 1 means almost always accurate and 5 means regular problems with data quality, how would you rate the quality of the following sources of primary data from which in-year financial and operational performance reports are produced?

		Expenditure/ Accruals/ Creditors						
		Base	1 Almost always accurate	2	3	4	5 Regular problems with data quality	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	42.9%	33.3%	16.7%	4.8%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	25.0%	12.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	58.3%	25.0%	8.3%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	20.0%	.0%	.0%

OVERSIGHT OF DEPARTMENTAL RESOURCES - CFOs

On a 1 – 5 scale where 1 means almost always accurate and 5 means regular problems with data quality, how would you rate the quality of the following sources of primary data from which in-year financial and operational performance reports are produced?

		Revenue/ Debtors						
		Base	1 Almost always accurate	2	3	4	5 Regular problems with data quality	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	64.3%	28.6%	4.8%	2.4%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	37.5%	12.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	60.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	66.7%	25.0%	.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	12.5%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	40.0%	.0%	.0%	.0%	.0%

OVERSIGHT OF DEPARTMENTAL RESOURCES - CFOs

On a 1 – 5 scale where 1 means almost always accurate and 5 means regular problems with data quality, how would you rate the quality of the following sources of primary data from which in-year financial and operational performance reports are produced?

		Property Plant & Equipment						
		Base	1 Almost always accurate	2	3	4	5 Regular problems with data quality	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	47.6%	31.0%	7.1%	9.5%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	25.0%	12.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	58.3%	33.3%	.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	37.5%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	.0%	20.0%	20.0%	.0%

OVERSIGHT OF DEPARTMENTAL RESOURCES - CFOs

On a 1 – 5 scale where 1 means almost always accurate and 5 means regular problems with data quality, how would you rate the quality of the following sources of primary data from which in-year financial and operational performance reports are produced?

		Costing data						
		Base	1 Almost always accurate	2	3	4	5 Regular problems with data quality	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	40.5%	33.3%	9.5%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	37.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	40.0%	60.0%	.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	12.5%	37.5%	37.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	.0%	40.0%	40.0%	.0%	.0%

OVERSIGHT OF DEPARTMENTAL RESOURCES - CFOs

On a 1 – 5 scale where 1 means almost always accurate and 5 means regular problems with data quality, how would you rate the quality of the following sources of primary data from which in-year financial and operational performance reports are produced?

		Payroll / HR data						
		Base	1 Almost always accurate	2	3	4	5 Regular problems with data quality	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	42.9%	31.0%	16.7%	4.8%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	12.5%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	80.0%	.0%	20.0%	.0%	.0%
	Small Operational Departments	12	41.7%	33.3%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	12.5%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	.0%	.0%	20.0%	.0%

OVERSIGHT OF DEPARTMENTAL RESOURCES - CFOs

On a 1 – 5 scale where 1 means almost always accurate and 5 means regular problems with data quality, how would you rate the quality of the following sources of primary data from which in-year financial and operational performance reports are produced?

		Operational Performance Information						
		Base	1 Almost always accurate	2	3	4	5 Regular problems with data quality	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	16.7%	40.5%	21.4%	7.1%	2.4%	11.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	25.0%	.0%	.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	25.0%	8.3%	.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	37.5%	12.5%	12.5%	.0%	12.5%
	Small Policy Ministries	5	20.0%	60.0%	.0%	.0%	20.0%	.0%

TIMELINESS OF INFORMATION - CFOs

On a 1 – 5 scale where 1 means backlogs are rare and reports are invariably based on up-to-date data and 5 means backlogs are frequent and reports are often based on incomplete or estimated data, how would you rate the timeliness to the following sources of primary data from which in-year financial and operational performance reports are produced?

		Expenditure/ Accruals/ Creditors						
		Base	1 Backlogs are rare and reports are invariably based on up-to-date data	2	3	4	5 Backlogs are frequent and reports are often based on incomplete or estimated data	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	45.2%	38.1%	9.5%	7.1%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	12.5%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	80.0%	20.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	50.0%	.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	37.5%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	.0%	80.0%	.0%	20.0%	.0%	.0%

TIMELINESS OF INFORMATION - CFOs

On a 1 – 5 scale where 1 means backlogs are rare and reports are invariably based on up-to-date data and 5 means backlogs are frequent and reports are often based on incomplete or estimated data, how would you rate the timeliness to the following sources of primary data from which in-year financial and operational performance reports are produced?

		Revenue/ Debtors						
		Base	1 Backlogs are rare and reports are invariably based on up-to-date data	2	3	4	5 Backlogs are frequent and reports are often based on incomplete or estimated data	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	64.3%	26.2%	4.8%	4.8%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	25.0%	12.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	66.7%	25.0%	.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	60.0%	.0%	.0%	.0%	.0%

TIMELINESS OF INFORMATION - CFOs

On a 1 – 5 scale where 1 means backlogs are rare and reports are invariably based on up-to-date data and 5 means backlogs are frequent and reports are often based on incomplete or estimated data, how would you rate the timeliness to the following sources of primary data from which in-year financial and operational performance reports are produced?

		Property Plant & Equipment						
		Base	1 Backlogs are rare and reports are invariably based on up-to-date data	2	3	4	5 Backlogs are frequent and reports are often based on incomplete or estimated data	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	38.1%	33.3%	16.7%	4.8%	7.1%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	25.0%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	50.0%	33.3%	8.3%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	37.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	20.0%	20.0%	.0%

TIMELINESS OF INFORMATION - CFOs

On a 1 – 5 scale where 1 means backlogs are rare and reports are invariably based on up-to-date data and 5 means backlogs are frequent and reports are often based on incomplete or estimated data, how would you rate the timeliness to the following sources of primary data from which in-year financial and operational performance reports are produced?

		Costing data						
		Base	1 Backlogs are rare and reports are invariably based on up-to-date data	2	3	4	5 Backlogs are frequent and reports are often based on incomplete or estimated data	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	21.4%	33.3%	28.6%	9.5%	4.8%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	62.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	80.0%	20.0%	.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%	12.5%	37.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	.0%	60.0%	20.0%	.0%

TIMELINESS OF INFORMATION - CFOs

On a 1 – 5 scale where 1 means backlogs are rare and reports are invariably based on up-to-date data and 5 means backlogs are frequent and reports are often based on incomplete or estimated data, how would you rate the timeliness to the following sources of primary data from which in-year financial and operational performance reports are produced?

		Payroll / HR data						
		Base	1 Backlogs are rare and reports are invariably based on up-to-date data	2	3	4	5 Backlogs are frequent and reports are often based on incomplete or estimated data	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	50.0%	28.6%	11.9%	4.8%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	12.5%	25.0%	.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	.0%	20.0%	.0%	.0%
	Small Operational Departments	12	41.7%	41.7%	16.7%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	25.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	.0%	.0%	20.0%	.0%

TIMELINESS OF INFORMATION - CFOs

On a 1 – 5 scale where 1 means backlogs are rare and reports are invariably based on up-to-date data and 5 means backlogs are frequent and reports are often based on incomplete or estimated data, how would you rate the timeliness to the following sources of primary data from which in-year financial and operational performance reports are produced?

		Operational Performance Information						
		Base	1 Backlogs are rare and reports are invariably based on up-to-date data	2	3	4	5 Backlogs are frequent and reports are often based on incomplete or estimated data	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	16.7%	26.2%	33.3%	9.5%	2.4%	11.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	25.0%	25.0%	.0%	37.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	33.3%	25.0%	.0%	.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	12.5%	37.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	60.0%	20.0%	.0%	.0%

STAGES OF DEVELOPMENT OF COSTING SYSTEMS - CFOs

		Which of the above most closely describes the stage of development of costing systems in your department?			
		Base	Stage 1	Stage 2	Stage 3
		Count	Row N %	Row N %	Row N %
All CFOs	.	42	59.5%	33.3%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	50.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%
	Large Operational Departments	5	40.0%	60.0%	.0%
	Small Operational Departments	12	58.3%	33.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	75.0%	12.5%	12.5%
	Small Policy Ministries	5	80.0%	.0%	20.0%

RATING OF DEPARTMENT'S COSTING SYSTEM - CFOs

Considering your response to Q19 and using a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate your department's costing system in terms of the following?

		Usefulness						
		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 CFOs	.	42	4.8%	26.2%	33.3%	21.4%	14.3%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	12.5%	50.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	40.0%	.0%	20.0%	.0%
	Small Operational Departments	12	.0%	41.7%	33.3%	8.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	62.5%	25.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	20.0%	20.0%	20.0%	.0%

RATING OF DEPARTMENT'S COSTING SYSTEM - CFOs

Considering your response to Q19 and using a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate your department's costing system in terms of the following?

		Relevance						
		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 CFOs	.	42	11.9%	19.0%	38.1%	14.3%	16.7%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	12.5%	25.0%	25.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	40.0%	.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	41.7%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	50.0%	25.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	20.0%	.0%	40.0%	.0%

RATING OF DEPARTMENT'S COSTING SYSTEM - CFOs

Considering your response to Q19 and using a 1 – 5 scale where 1 means very high and 5 means very low, how would you rate your department's costing system in terms of the following?

		Robustness						
		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 CFOs	.	42	11.9%	28.6%	31.0%	7.1%	21.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	12.5%	12.5%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	.0%	60.0%	.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	41.7%	33.3%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	25.0%	25.0%	12.5%	12.5%	.0%
	Small Policy Ministries	5	20.0%	.0%	40.0%	.0%	40.0%	.0%

STAGES OF DEVELOPMENT OF COSTING SYSTEMS CONTINUED - CFOs

		In-year management reports on financial performance are?					
			Cash based only	Input based (accrual) only	Input based with supplementary class of output level information	Output class based, with supplementary input information	At output level, with supplementary class of output and input information
		Base	Count	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	.0%	9.5%	35.7%	28.6%	26.2%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	37.5%	12.5%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%
	Large Operational Departments	5	.0%	20.0%	20.0%	40.0%	20.0%
	Small Operational Departments	12	.0%	8.3%	41.7%	33.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	50.0%	25.0%	25.0%
	Small Policy Ministries	5	.0%	40.0%	.0%	40.0%	20.0%

DEGREE OF INTEGRATION OF SYSTEMS

		Which of the following statements best describes the degree of integration of systems used to produce management reports?			
			Systems are fully integrated. All reports are directly from primary data without manual intervention (for example the us	Systems are integrated in the main. Most reports are automated but some still require some manual intervention	There is a low level of integration. A significant degree of manual intervention is needed to produce financial reports
		Base	Count	Row N %	Row N %
All CFOs	.	42	16.7%	52.4%	31.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%
	Small Operational Departments	12	16.7%	50.0%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	50.0%
	Small Policy Ministries	5	.0%	60.0%	40.0%

STAGES OF DEVELOPMENT OF COSTING SYSTEMS CONTINUED - CFOs

		On average, how many working days after the period end were management reports forwarded to the senior management team in 2007-08?						
		Base	0-2 days	3-5 days	6-10 days (second week)	11-15 days (third week)	16-20 days (fourth week)	Later
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	.0%	21.4%	33.3%	35.7%	9.5%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	37.5%	12.5%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	.0%	20.0%	40.0%	40.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	16.7%	41.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Policy Ministries	5	.0%	.0%	60.0%	40.0%	.0%	.0%

REPORTING OPERATIONAL AND FINANCIAL PERFORMANCE TO SENIOR MANAGEMENT TEAM

		How is operational and financial performance reported to the senior management team?				
			Separate reports for financial performance are produced by the finance function and operational reports by operational m	Separate reports for financial performance are produced by the finance function and operational reports by another corpo	The senior management team receives a single report covering both operational and financial performance from the finance	Other
		Base				
		Count	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	26.2%	28.6%	38.1%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	60.0%	.0%
	Small Operational Departments	12	16.7%	41.7%	41.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	12.5%	25.0%	12.5%
	Small Policy Ministries	5	20.0%	20.0%	60.0%	.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		An analysis of expenditure by division or business unit					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	88.1%	2.4%	.0%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	100.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	75.0%	.0%	.0%	8.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	.0%	.0%	.0%	12.5%
	Small Policy Ministries	5	80.0%	20.0%	.0%	.0%	.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		A summary of year-to-date expenditure against budget					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	97.6%	.0%	.0%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	100.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	100.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	87.5%	.0%	.0%	.0%	12.5%
	Small Policy Ministries	5	100.0%	.0%	.0%	.0%	.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		An updated projection of year-end expenditure against budget					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	57.1%	21.4%	19.0%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	75.0%	.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	50.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%
	Small Operational Departments	12	50.0%	33.3%	8.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	25.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	80.0%	.0%	20.0%	.0%	.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		Balance Sheet information					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	42.9%	2.4%	4.8%	28.6%	21.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	.0%	12.5%	37.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	.0%	.0%	25.0%	25.0%
	Large Operational Departments	5	60.0%	20.0%	.0%	.0%	20.0%
	Small Operational Departments	12	58.3%	.0%	.0%	25.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	.0%	.0%	25.0%	37.5%
	Small Policy Ministries	5	20.0%	.0%	20.0%	60.0%	.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		Achievement of key operational performance targets					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	42.9%	23.8%	11.9%	14.3%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	12.5%	25.0%	12.5%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	50.0%	25.0%	.0%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	25.0%	12.5%	12.5%	.0%
	Small Policy Ministries	5	20.0%	20.0%	.0%	40.0%	20.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		Cash flow information					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	4.8%	9.5%	33.3%	28.6%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	.0%	50.0%	37.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	25.0%	50.0%
	Large Operational Departments	5	60.0%	.0%	.0%	40.0%	.0%
	Small Operational Departments	12	25.0%	8.3%	25.0%	16.7%	25.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	12.5%	.0%	25.0%	37.5%
	Small Policy Ministries	5	20.0%	.0%	.0%	60.0%	20.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		An analysis of expenditure by operational performance target or key outputs					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	45.2%	9.5%	14.3%	16.7%	14.3%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	.0%	50.0%	12.5%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	66.7%	8.3%	.0%	8.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	.0%	25.0%	12.5%
	Small Policy Ministries	5	20.0%	.0%	.0%	40.0%	40.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		A specific report on the key financial risks identified by the department					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	35.7%	11.9%	16.7%	9.5%	26.2%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	12.5%	.0%	12.5%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	.0%	50.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	8.3%	16.7%	25.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	12.5%	37.5%	.0%	25.0%
	Small Policy Ministries	5	20.0%	.0%	.0%	.0%	80.0%

FREQUENCY OF THE FOLLOWING ASPECTS OF FINANCIAL AND OPERATIONAL PERFORMANCE REPORTED TO SENIOR MANAGEMENT TEAM - CFOs

How frequently are the following aspects of financial and operational performance reported to the senior management team?

		Reports on outcomes					
		Base	Monthly or more frequently	Quarterly	Two or three times per year	Annually	Never
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	21.4%	11.9%	26.2%	28.6%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	25.0%	37.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	.0%	20.0%	40.0%
	Small Operational Departments	12	8.3%	25.0%	.0%	41.7%	25.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	37.5%	12.5%	.0%	25.0%
	Small Policy Ministries	5	.0%	.0%	20.0%	20.0%	60.0%

MANAGEMENT REPORTS ROUTINELY INCORPORATE FINANCIAL INFORMATION OF THE CROWN ENTITIES THE DEPARTMENT IS RESPONSIBLE FOR MONITORING - CFOs

		Do management reports to the senior management team routinely incorporate financial information of the Crown entities the department is responsible for monitoring?					
		Base	Yes, financial analyses of the Crown entities are provided to the senior management team, on a regular (e.g. quarterly,	No, but this information is reported to the monitoring team within the department and the senior management team receive	No, the senior management team does not receive financial information on the Crown entities the department is responsible	Not applicable, there are no Crown entities the department is responsible for monitoring	Other
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	7.1%	9.5%	16.7%	64.3%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	37.5%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	100.0%	.0%
	Small Operational Departments	12	.0%	.0%	.0%	100.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	37.5%	25.0%	12.5%
	Small Policy Ministries	5	.0%	.0%	.0%	100.0%	.0%

MANAGEMENT REPORTS ROUTINELY INCORPORATE OTHER NON-DEPARTMENTAL FINANCIAL INFORMATION ON THE VOTES THE DEPARTMENT IS RESPONSIBLE FOR ADMINISTERING

		Do management reports to the senior management team routinely incorporate other non-departmental financial information on the Votes the department is responsible for administering?			
			Yes, the figures are reported both on an appropriation basis, and also other items such as revenues and assets administe	Yes, appropriation flows only are reported	No
		Base Count	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	35.7%	40.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	50.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	100.0%	.0%
	Large Operational Departments	5	40.0%	.0%	60.0%
	Small Operational Departments	12	8.3%	41.7%	50.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	25.0%	50.0%
	Small Policy Ministries	5	40.0%	.0%	60.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Availability of external information						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	47.6%	16.7%	4.8%	4.8%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	37.5%	.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	58.3%	8.3%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	.0%	.0%	20.0%	.0%	20.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Availability of internal information						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	26.2%	52.4%	14.3%	4.8%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	41.7%	.0%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	.0%	20.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Audit and clearance timetable						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	35.7%	38.1%	16.7%	7.1%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	12.5%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.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	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	60.0%	.0%	.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Internal systems and procedures						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	35.7%	47.6%	11.9%	2.4%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	58.3%	33.3%	8.3%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	.0%	20.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Lack of staff and experience						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	14.3%	52.4%	19.0%	7.1%	7.1%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	50.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	60.0%	.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	58.3%	33.3%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	60.0%	.0%	.0%	20.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Changes to internal structure and procedures and external governmental changes						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	47.6%	19.0%	4.8%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	20.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Resolving problems with the accounts						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	31.0%	54.8%	9.5%	4.8%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	62.5%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	80.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	50.0%	8.3%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	37.5%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	20.0%	.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Culture and attitude						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	40.5%	42.9%	7.1%	7.1%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	.0%	.0%	20.0%	.0%
	Small Operational Departments	12	41.7%	41.7%	8.3%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	37.5%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	.0%	20.0%	.0%	.0%

ISSUES FACED WHEN FINALISING YEAR-END FINANCIAL STATEMENTS - CFOs

On a 1 – 5 scale where 1 means never a problem and 5 means often a problem, to what extent are the following issues faced by your department in being able to finalise its year-end financial statements?

		Writing, proofing and publishing final accounts						
		Base	1 Never a problem	2	3	4	5 Often a problem	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	19.0%	57.1%	14.3%	4.8%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	62.5%	12.5%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	60.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	.0%	.0%	20.0%

MATCHING EXPENDITURE MORE CLOSELY TO SERVICE NEEDS: COMMON CRITICISMS OF BUDGETING - CFOs

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 CFOs	.	42	7.1%	9.5%	38.1%	38.1%	7.1%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	50.0%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	.0%	20.0%	60.0%	.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	25.0%	50.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	37.5%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	20.0%	40.0%	40.0%	.0%	.0%

MATCHING EXPENDITURE MORE CLOSELY TO SERVICE NEEDS: COMMON CRITICISMS OF BUDGETING - CFOs

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 CFOs	.	42	4.8%	40.5%	19.0%	23.8%	9.5%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	25.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	.0%	60.0%	20.0%	.0%	.0%
	Small Operational Departments	12	.0%	33.3%	16.7%	33.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	62.5%	12.5%	12.5%	12.5%	.0%
	Small Policy Ministries	5	.0%	40.0%	.0%	20.0%	20.0%	20.0%

MATCHING EXPENDITURE MORE CLOSELY TO SERVICE NEEDS: COMMON CRITICISMS OF BUDGETING - CFOs

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 CFOs	.	42	2.4%	11.9%	28.6%	45.2%	9.5%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	25.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	80.0%	.0%	.0%
	Small Operational Departments	12	.0%	8.3%	25.0%	41.7%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	37.5%	62.5%	.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	20.0%	20.0%	20.0%	20.0%

MATCHING EXPENDITURE MORE CLOSELY TO SERVICE NEEDS: COMMON CRITICISMS OF BUDGETING - CFOs

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 centralised 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 CFOs	.	42	.0%	9.5%	28.6%	31.0%	28.6%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	50.0%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	60.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	.0%	8.3%	8.3%	58.3%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	25.0%	25.0%	37.5%	.0%
	Small Policy Ministries	5	.0%	.0%	.0%	.0%	80.0%	20.0%

MATCHING EXPENDITURE MORE CLOSELY TO SERVICE NEEDS: COMMON CRITICISMS OF BUDGETING - CFOs

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 CFOs	.	42	9.5%	21.4%	26.2%	23.8%	14.3%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	25.0%	37.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	40.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	16.7%	33.3%	16.7%	.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	5	.0%	20.0%	40.0%	.0%	20.0%	20.0%

MATCHING EXPENDITURE MORE CLOSELY TO SERVICE NEEDS: COMMON CRITICISMS OF BUDGETING - CFOs

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 CFOs	.	42	4.8%	26.2%	16.7%	38.1%	11.9%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	12.5%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	80.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	25.0%	41.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	.0%	20.0%	40.0%	20.0%

LEVEL OF INVOLVEMENT THE FINANCE DIVISION HAS ON THE FOLLOWING ELEMENTS - CFOs

What level of involvement does the finance division usually have on each of the following elements in the budget process?

		Converting department strategy into budget strategy					
		Base	Lead role in dept	Partnership with senior management	Quality assurance role	Back office (documentation) role	Not involved
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	16.7%	57.1%	7.1%	16.7%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	.0%	20.0%	.0%
	Small Operational Departments	12	25.0%	58.3%	.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	12.5%	25.0%	.0%
	Small Policy Ministries	5	.0%	60.0%	.0%	20.0%	20.0%

LEVEL OF INVOLVEMENT THE FINANCE DIVISION HAS ON THE FOLLOWING ELEMENTS - CFOs

What level of involvement does the finance division usually have on each of the following elements in the budget process?

		Allocating resources at a high level					
		Base	Lead role in dept	Partnership with senior management	Quality assurance role	Back office (documentation) role	Not involved
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	66.7%	4.8%	14.3%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	87.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	80.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	75.0%	.0%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	.0%	25.0%	12.5%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	20.0%	.0%

LEVEL OF INVOLVEMENT THE FINANCE DIVISION HAS ON THE FOLLOWING ELEMENTS - CFOs

What level of involvement does the finance division usually have on each of the following elements in the budget process?

		Evaluation of internal budget bids					
		Base	Lead role in dept	Partnership with senior management	Quality assurance role	Back office (documentation) role	Not involved
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	26.2%	42.9%	14.3%	14.3%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	37.5%	12.5%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	41.7%	8.3%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	40.0%	20.0%	40.0%	.0%

LEVEL OF INVOLVEMENT THE FINANCE DIVISION HAS ON THE FOLLOWING ELEMENTS - CFOs

What level of involvement does the finance division usually have on each of the following elements in the budget process?

		Liaison with Treasury on budget bids					
		Base	Lead role in dept	Partnership with senior management	Quality assurance role	Back office (documentation) role	Not involved
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	59.5%	19.0%	14.3%	2.4%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	25.0%	12.5%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	100.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	91.7%	.0%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	25.0%	.0%	12.5%
	Small Policy Ministries	5	20.0%	40.0%	40.0%	.0%	.0%

LEVEL OF INVOLVEMENT THE FINANCE DIVISION HAS ON THE FOLLOWING ELEMENTS - CFOs

What level of involvement does the finance division usually have on each of the following elements in the budget process?

		Preparation of budget bids to Ministers					
		Base	Lead role in dept	Partnership with senior management	Quality assurance role	Back office (documentation) role	Not involved
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	33.3%	42.9%	16.7%	4.8%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	37.5%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	41.7%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	25.0%	.0%	12.5%
	Small Policy Ministries	5	20.0%	40.0%	40.0%	.0%	.0%

LEVEL OF INVOLVEMENT THE FINANCE DIVISION HAS ON THE FOLLOWING ELEMENTS - CFOs

What level of involvement does the finance division usually have on each of the following elements in the budget process?

		Preparation of forecast updates					
		Base	Lead role in dept	Partnership with senior management	Quality assurance role	Back office (documentation) role	Not involved
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	88.1%	7.1%	2.4%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	100.0%	.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	100.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	100.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	91.7%	.0%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	100.0%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	60.0%	20.0%	.0%	.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		A full assessment of the financial implications of the proposals						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	14.3%	42.9%	21.4%	14.3%	2.4%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	41.7%	16.7%	16.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	37.5%	12.5%	12.5%	.0%
	Small Policy Ministries	5	.0%	60.0%	20.0%	.0%	.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		An assessment of the financial and operational performance implications of the do nothing option						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	23.8%	38.1%	19.0%	4.8%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	33.3%	25.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	50.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	20.0%	60.0%	.0%	.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		Identification of the main financial and operational risks						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	19.0%	40.5%	14.3%	16.7%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	12.5%	25.0%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	40.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	50.0%	8.3%	16.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	25.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		An assessment of the anticipated impact on operational performance						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	38.1%	28.6%	11.9%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	50.0%	16.7%	8.3%	.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	25.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	60.0%	20.0%	.0%	.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		Alternative options detailing comparative data on expected costs and operational impact						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	23.8%	52.4%	11.9%	2.4%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	40.0%	60.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	50.0%	8.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	50.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	40.0%	40.0%	.0%	.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		Confirmation from the finance function that they have verified the financial assessment						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	31.0%	26.2%	19.0%	9.5%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	12.5%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	16.7%	8.3%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	50.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	20.0%	20.0%	20.0%	20.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		Identification of the main factors driving costs, income and outputs, together with a quantification of the impact of different scenarios						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	7.1%	33.3%	28.6%	19.0%	4.8%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	25.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	33.3%	16.7%	25.0%	.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	37.5%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	40.0%	40.0%	.0%	.0%	20.0%

FREQUENCY OF HAVING THE FOLLOWING INFORMATION INCLUDED IN SUBMISSIONS TO SENIOR MANAGEMENT TEAM FOR POLICY PROPOSALS & KEY OPERATING DECISIONS - CFOs

On a 1 – 5 scale where 1 means always and 5 means never, how often is the following information included in submissions to the senior management team for policy proposals and key operating decisions?

		An assessment of the likely social, economic and environmental impacts						
		Base	1 Always	2	3	4	5 Never	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	2.4%	14.3%	35.7%	21.4%	16.7%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	25.0%	12.5%	25.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	75.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	60.0%	20.0%	.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	16.7%	16.7%	25.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	50.0%	25.0%	12.5%	.0%
	Small Policy Ministries	5	.0%	.0%	60.0%	.0%	20.0%	20.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Forecasting not taking account of known changes/ environment						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	2.4%	28.6%	38.1%	16.7%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	62.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	50.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	60.0%	40.0%	.0%
	Small Operational Departments	12	16.7%	.0%	25.0%	33.3%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	25.0%	37.5%	37.5%	.0%
	Small Policy Ministries	5	60.0%	.0%	.0%	40.0%	.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Cushioning in forecasting against overspend						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	35.7%	16.7%	23.8%	11.9%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	37.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	100.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	.0%	80.0%	20.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	8.3%	8.3%	25.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	37.5%	37.5%	12.5%	.0%
	Small Policy Ministries	5	20.0%	60.0%	.0%	20.0%	.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Unplanned or unexpected events occurring						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	14.3%	26.2%	28.6%	26.2%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	25.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	25.0%	8.3%	25.0%	33.3%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	37.5%	37.5%	25.0%	.0%	.0%
	Small Policy Ministries	5	.0%	40.0%	20.0%	20.0%	20.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Known and accounted for risks crystallising in unexpected ways						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	.0%	26.2%	45.2%	26.2%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	60.0%	20.0%	.0%	.0%
	Small Operational Departments	12	.0%	25.0%	25.0%	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	5	.0%	60.0%	40.0%	.0%	.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Timing differences						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	33.3%	31.0%	21.4%	11.9%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	16.7%	25.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	12.5%	25.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	20.0%	.0%	.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Forecast contingency unspent						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	35.7%	26.2%	14.3%	11.9%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	50.0%	12.5%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	60.0%	.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	33.3%	8.3%	33.3%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	50.0%	.0%	12.5%	.0%
	Small Policy Ministries	5	20.0%	60.0%	.0%	20.0%	.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Change in accounting treatment						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	.0%	7.1%	19.0%	38.1%	33.3%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	37.5%	25.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	40.0%	.0%	60.0%	.0%
	Small Operational Departments	12	.0%	8.3%	.0%	58.3%	25.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	.0%	37.5%	62.5%	.0%
	Small Policy Ministries	5	.0%	20.0%	20.0%	60.0%	.0%	.0%

LIKELIHOOD OF THE FOLLOWING FACTORS LEADING TO ACTUAL VARIANCES IN DEPARTMENT'S FORECASTS - CFOs

On a 1 – 5 scale where 1 means very likely and 5 means very unlikely, how likely are the following factors to lead to actual variances in your department's forecasts?

		Inaccurate Treasury-based assumptions						
		Base	1 Very likely	2	3	4	5 Very unlikely	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	.0%	26.2%	35.7%	26.2%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	12.5%	62.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	50.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	40.0%	20.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	.0%	16.7%	33.3%	25.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	25.0%	25.0%	50.0%	.0%
	Small Policy Ministries	5	.0%	.0%	60.0%	20.0%	.0%	20.0%

BASIS FOR ALLOCATING CONTINGENCY AMOUNTS

		On what basis did you allocate contingency amounts (e.g. unallocated budget amounts, or amounts internal budget holders passed back to the centre during they year) to your internal budget-holders in 2007-08?					
			No allocation, such amounts are managed centrally	Not applicable	Such amounts are allocated in a supplementary budget round	Such amounts are kept available for the managers which made the savings	Allocation according to the outcome of a bidding process
		Base					
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	33.3%	16.7%	21.4%	7.1%	21.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	.0%	.0%	25.0%	50.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	50.0%	.0%	25.0%
	Large Operational Departments	5	60.0%	.0%	20.0%	.0%	20.0%
	Small Operational Departments	12	41.7%	25.0%	8.3%	8.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	62.5%	.0%	12.5%
	Small Policy Ministries	5	40.0%	60.0%	.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 CFOs	.	42	11.9%	19.0%	23.8%	40.5%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	12.5%	62.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	20.0%	40.0%	.0%	.0%
	Small Operational Departments	12	16.7%	16.7%	25.0%	33.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	25.0%	50.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	.0%	20.0%	20.0%	20.0%	.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 CFOs	.	42	16.7%	23.8%	14.3%	26.2%	19.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	37.5%	37.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	40.0%	.0%	.0%	20.0%	40.0%	.0%
	Small Operational Departments	12	25.0%	16.7%	8.3%	25.0%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	25.0%	37.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	60.0%	.0%	.0%	20.0%	.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 CFOs	.	42	28.6%	31.0%	31.0%	7.1%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	100.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	40.0%	.0%	.0%	20.0%
	Small Operational Departments	12	41.7%	25.0%	16.7%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	.0%	20.0%	.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 CFOs	.	42	28.6%	38.1%	11.9%	7.1%	14.3%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	50.0%	12.5%	.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	60.0%	.0%	.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	25.0%	41.7%	16.7%	.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	20.0%	.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 CFOs	.	42	50.0%	31.0%	11.9%	4.8%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	62.5%	12.5%	12.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	100.0%	.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	33.3%	16.7%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	37.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	.0%	.0%	20.0%	.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 occur **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 CFOs	.	42	14.3%	21.4%	23.8%	31.0%	7.1%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	25.0%	37.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	25.0%	33.3%	16.7%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	12.5%	62.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	.0%	20.0%	20.0%	20.0%	20.0%

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 occur **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 CFOs	.	42	19.0%	16.7%	19.0%	21.4%	21.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	25.0%	50.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	40.0%	.0%	20.0%	.0%	40.0%	.0%
	Small Operational Departments	12	33.3%	16.7%	25.0%	8.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	12.5%	50.0%	12.5%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	.0%	20.0%	20.0%

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 occur **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 CFOs	.	42	23.8%	28.6%	26.2%	9.5%	7.1%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	37.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	20.0%	.0%	20.0%	20.0%
	Small Operational Departments	12	41.7%	8.3%	33.3%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	.0%	20.0%	20.0%

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 occur **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 CFOs	.	42	23.8%	35.7%	16.7%	14.3%	7.1%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	12.5%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	25.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	40.0%	.0%	60.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	50.0%	16.7%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	50.0%	.0%	25.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	.0%	20.0%	20.0%

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 occur **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 CFOs	.	42	31.0%	33.3%	23.8%	7.1%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	37.5%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	33.3%	33.3%	25.0%	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	5	20.0%	20.0%	20.0%	.0%	20.0%	20.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	7.1%	11.9%	21.4%	35.7%	23.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	25.0%	37.5%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	.0%	20.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	.0%	16.7%	58.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	37.5%	37.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	.0%	20.0%	40.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	7.1%	11.9%	57.1%	19.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	12.5%	62.5%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	60.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	.0%	16.7%	50.0%	25.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	12.5%	75.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	.0%	.0%	60.0%	20.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know	7
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	21.4%	33.3%	16.7%	7.1%	11.9%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	75.0%	12.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	40.0%	20.0%	.0%	40.0%	.0%
	Small Operational Departments	12	.0%	25.0%	33.3%	25.0%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	12.5%	.0%	12.5%	12.5%	.0%
	Small Policy Ministries	5	20.0%	20.0%	.0%	40.0%	20.0%	.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	4.8%	14.3%	52.4%	23.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	.0%	50.0%	50.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	40.0%	40.0%	.0%
	Small Operational Departments	12	8.3%	.0%	16.7%	58.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	.0%	75.0%	12.5%	.0%
	Small Policy Ministries	5	20.0%	.0%	20.0%	60.0%	.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	14.3%	16.7%	28.6%	23.8%	16.7%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	25.0%	37.5%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	.0%	20.0%	60.0%	.0%
	Small Operational Departments	12	16.7%	25.0%	33.3%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	12.5%	37.5%	12.5%	12.5%	.0%
	Small Policy Ministries	5	20.0%	20.0%	20.0%	40.0%	.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	11.9%	42.9%	31.0%	9.5%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	62.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	60.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	8.3%	25.0%	50.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	50.0%	12.5%	12.5%	.0%
	Small Policy Ministries	5	20.0%	.0%	60.0%	20.0%	.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know	7
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	16.7%	31.0%	33.3%	9.5%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	50.0%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	40.0%	40.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	8.3%	50.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	25.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	.0%	60.0%	20.0%	.0%	.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know	7
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	19.0%	26.2%	31.0%	11.9%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	25.0%	12.5%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	40.0%	40.0%	20.0%	.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	16.7%	33.3%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	37.5%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	.0%	40.0%	40.0%	.0%	.0%	.0%

LEVEL OF CONTRIBUTION YOUR FINANCE FUNCTION MAKES TO DECISIONS IN THE FOLLOWING AREAS - CFOs

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 Very minor or nil contribution	2	3	4	5 Major contribution	Don't know	7
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	26.2%	33.3%	23.8%	4.8%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	20.0%	40.0%	20.0%	.0%	.0%
	Small Operational Departments	12	16.7%	.0%	41.7%	33.3%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	62.5%	12.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	40.0%	20.0%	.0%	.0%	.0%

COLLABORATION BETWEEN FINANCE FUNCTION AND THE FOLLOWING BUSINESS FUNCTIONS - CFOs

On a 1 – 5 scale where 1 means very good and 5 means very poor how would you rate the collaboration between the finance function and the following business functions in your department?

		Strategy and planning teams						
		Base	1 Very good	2	3	4	5 Very poor	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	35.7%	33.3%	21.4%	4.8%	.0%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	37.5%	12.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	12.5%	12.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	20.0%	.0%	.0%	40.0%

COLLABORATION BETWEEN FINANCE FUNCTION AND THE FOLLOWING BUSINESS FUNCTIONS - CFOs

On a 1 – 5 scale where 1 means very good and 5 means very poor how would you rate the collaboration between the finance function and the following business functions in your department?

		Human Resources						
		Base	1 Very good	2	3	4	5 Very poor	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	21.4%	52.4%	21.4%	4.8%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.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%	62.5%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	40.0%	.0%	.0%	.0%

COLLABORATION BETWEEN FINANCE FUNCTION AND THE FOLLOWING BUSINESS FUNCTIONS - CFOs

On a 1 – 5 scale where 1 means very good and 5 means very poor how would you rate the collaboration between the finance function and the following business functions in your department?

		Other corporate divisions						
		Base	1 Very good	2	3	4	5 Very poor	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	19.0%	59.5%	19.0%	2.4%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	80.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	16.7%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	62.5%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	40.0%	.0%	.0%	.0%

COLLABORATION BETWEEN FINANCE FUNCTION AND THE FOLLOWING BUSINESS FUNCTIONS - CFOs

On a 1 – 5 scale where 1 means very good and 5 means very poor how would you rate the collaboration between the finance function and the following business functions in your department?

		Policy divisions						
		Base	1 Very good	2	3	4	5 Very poor	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	50.0%	26.2%	9.5%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	37.5%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	60.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	16.7%	50.0%	25.0%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	75.0%	12.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	40.0%	.0%	.0%	.0%

COLLABORATION BETWEEN FINANCE FUNCTION AND THE FOLLOWING BUSINESS FUNCTIONS - CFOs

On a 1 – 5 scale where 1 means very good and 5 means very poor how would you rate the collaboration between the finance function and the following business functions in your department?

		Operational business units						
		Base	1 Very good	2	3	4	5 Very poor	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	14.3%	45.2%	31.0%	4.8%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	25.0%	25.0%	.0%	25.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	16.7%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	75.0%	12.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	.0%	20.0%	80.0%	.0%	.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Revenue management/Credit collection						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	52.4%	21.4%	.0%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	37.5%	50.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	80.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	50.0%	16.7%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	62.5%	.0%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	20.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Expenditure/Creditor Management						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	38.1%	47.6%	14.3%	.0%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	66.7%	.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	62.5%	25.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	20.0%	20.0%	.0%	.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Balance sheet management (monitoring of assets and liabilities)						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	21.4%	50.0%	19.0%	7.1%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	80.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	50.0%	8.3%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	40.0%	20.0%	.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Producing accurate integrated financial and operational performance information (management accounts)						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	21.4%	31.0%	26.2%	9.5%	11.9%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	25.0%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	25.0%	25.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	33.3%	25.0%	.0%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	.0%	20.0%	20.0%	20.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Producing clear reports on the financial health of the organisation for use by budget holders and the senior management team						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	19.0%	45.2%	23.8%	7.1%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	50.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.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	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	.0%	20.0%	20.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Treasury (i.e. cash and working capital) management						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	26.2%	40.5%	28.6%	4.8%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	58.3%	25.0%	.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	25.0%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	20.0%	.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Providing prompt and accurate responses to queries from business managers, budget holders and Directors						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	31.0%	40.5%	14.3%	7.1%	7.1%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	25.0%	37.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	100.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	33.3%	8.3%	8.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	.0%	.0%	40.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Providing reasoned and informed input to business decisions						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	21.4%	45.2%	21.4%	9.5%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	50.0%	37.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	40.0%	60.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	33.3%	25.0%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	62.5%	25.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	20.0%	20.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Providing accurate forecasts						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	16.7%	40.5%	28.6%	4.8%	9.5%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	50.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	33.3%	41.7%	16.7%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	37.5%	50.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	.0%	40.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Advising business units on operating decisions						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	38.1%	31.0%	16.7%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	25.0%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	80.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	25.0%	33.3%	25.0%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	50.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	.0%	40.0%	20.0%	.0%	20.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Collecting, analysing and reporting non-financial information						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	4.8%	11.9%	38.1%	23.8%	14.3%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	.0%	25.0%	50.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	.0%	.0%	25.0%
	Large Operational Departments	5	.0%	20.0%	80.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	33.3%	16.7%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	12.5%	37.5%	25.0%	.0%
	Small Policy Ministries	5	.0%	.0%	40.0%	20.0%	20.0%	20.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Building and maintaining relationships with other areas of your department						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	28.6%	38.1%	26.2%	.0%	7.1%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	12.5%	75.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	80.0%	.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	33.3%	25.0%	.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	12.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	.0%	.0%	40.0%	.0%

STRENGTH OF FINANCE FUNCTION OF YOUR DEPARTMENT IN EACH OF THE FOLLOWING ACTIVITIES - CFOs

On a 1 – 5 scale where 1 means a very strong and 5 means very weak how strong or weak do you consider the finance function of your department to be in each of the following activities:

		Knowledge of the workings of non-finance areas of the department						
		Base	1 Very strong	2	3	4	5 Very weak	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	9.5%	38.1%	40.5%	7.1%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	62.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	60.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	41.7%	8.3%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	5	.0%	40.0%	20.0%	.0%	40.0%	.0%

EFFECTIVENESS OF THE FOLLOWING TECHNOLOGIES IN DELIVERING TIMELY INFORMATION - CFOs

On a 1 – 5 scale where 1 means highly effective and 5 means highly ineffective, how effective or ineffective are these technologies in delivering timely information to decision makers across your department?

		Strategic Planning Tools						
		Base	1 Highly effective	2	3	4	5 Highly ineffective	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	2.4%	9.5%	31.0%	23.8%	11.9%	21.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	25.0%	25.0%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	.0%	.0%	50.0%
	Large Operational Departments	5	.0%	20.0%	40.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	.0%	16.7%	25.0%	25.0%	8.3%	25.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	37.5%	25.0%	.0%	37.5%
	Small Policy Ministries	5	20.0%	.0%	20.0%	40.0%	.0%	20.0%

EFFECTIVENESS OF THE FOLLOWING TECHNOLOGIES IN DELIVERING TIMELY INFORMATION - CFOs

On a 1 – 5 scale where 1 means highly effective and 5 means highly ineffective, how effective or ineffective are these technologies in delivering timely information to decision makers across your department?

		Enterprise resource planning (ERP)						
		Base	1 Highly effective	2	3	4	5 Highly ineffective	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	2.4%	9.5%	19.0%	26.2%	7.1%	35.7%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	25.0%	12.5%	25.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	25.0%	25.0%	.0%	50.0%
	Large Operational Departments	5	.0%	20.0%	20.0%	40.0%	.0%	20.0%
	Small Operational Departments	12	.0%	8.3%	16.7%	25.0%	8.3%	41.7%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	12.5%	25.0%	.0%	62.5%
	Small Policy Ministries	5	20.0%	.0%	20.0%	40.0%	.0%	20.0%

EFFECTIVENESS OF THE FOLLOWING TECHNOLOGIES IN DELIVERING TIMELY INFORMATION - CFOs

On a 1 – 5 scale where 1 means highly effective and 5 means highly ineffective, how effective or ineffective are these technologies in delivering timely information to decision makers across your department?

		Budgeting & forecasting systems						
		Base	1 Highly effective	2	3	4	5 Highly ineffective	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	21.4%	50.0%	9.5%	4.8%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	25.0%	50.0%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	16.7%	41.7%	16.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	.0%	100.0%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	.0%	20.0%	20.0%	.0%

EFFECTIVENESS OF THE FOLLOWING TECHNOLOGIES IN DELIVERING TIMELY INFORMATION - CFOs

On a 1 – 5 scale where 1 means highly effective and 5 means highly ineffective, how effective or ineffective are these technologies in delivering timely information to decision makers across your department?

		Non-financial reporting, business intelligence & scorecarding tools						
		Base	1 Highly effective	2	3	4	5 Highly ineffective	Don't know
		Count	Row N %	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	2.4%	9.5%	28.6%	28.6%	9.5%	21.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	12.5%	12.5%	37.5%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	50.0%	.0%	25.0%	25.0%
	Large Operational Departments	5	.0%	20.0%	80.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	8.3%	33.3%	25.0%	.0%	33.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	12.5%	25.0%	.0%	50.0%
	Small Policy Ministries	5	20.0%	.0%	.0%	80.0%	.0%	.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		New finance system implementation/upgrade					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	42.9%	19.0%	23.8%	9.5%	4.8%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	50.0%	12.5%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	.0%	40.0%	.0%	.0%
	Small Operational Departments	12	50.0%	25.0%	8.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	37.5%	12.5%	12.5%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	.0%	20.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Optimise existing finance system					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	26.2%	42.9%	11.9%	4.8%	14.3%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	.0%	25.0%	.0%
	Large Operational Departments	5	40.0%	.0%	20.0%	.0%	40.0%
	Small Operational Departments	12	33.3%	41.7%	8.3%	.0%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	50.0%	.0%	.0%	12.5%
	Small Policy Ministries	5	20.0%	20.0%	20.0%	20.0%	20.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Implement or optimise existing Shared Services					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	11.9%	14.3%	9.5%	23.8%	40.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	.0%	37.5%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	.0%	50.0%	25.0%
	Large Operational Departments	5	.0%	60.0%	.0%	.0%	40.0%
	Small Operational Departments	12	8.3%	8.3%	.0%	25.0%	58.3%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	.0%	25.0%	12.5%	37.5%
	Small Policy Ministries	5	.0%	.0%	40.0%	20.0%	40.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Improve closing process					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	47.6%	11.9%	14.3%	16.7%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	25.0%	.0%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	75.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	60.0%	20.0%	.0%	.0%	20.0%
	Small Operational Departments	12	50.0%	.0%	16.7%	25.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	50.0%	12.5%	25.0%	.0%	12.5%
	Small Policy Ministries	5	20.0%	20.0%	20.0%	20.0%	20.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Improve strategic planning process					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	40.5%	19.0%	7.1%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	12.5%	25.0%	.0%	25.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	80.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	33.3%	16.7%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	62.5%	.0%	12.5%	12.5%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	20.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Improve planning/budgeting process					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	38.1%	35.7%	21.4%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	62.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	80.0%	.0%	.0%	.0%	20.0%
	Small Operational Departments	12	33.3%	33.3%	25.0%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	37.5%	37.5%	25.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	20.0%	.0%	.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Develop/improve costing approaches					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	28.6%	14.3%	31.0%	19.0%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	12.5%	50.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	41.7%	.0%	25.0%	16.7%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	25.0%	25.0%	25.0%	.0%
	Small Policy Ministries	5	.0%	.0%	60.0%	20.0%	20.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Develop scorecards/key performance indicators					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	23.8%	21.4%	26.2%	16.7%	11.9%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	25.0%	37.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	40.0%	.0%	.0%
	Small Operational Departments	12	33.3%	16.7%	41.7%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	.0%	25.0%	37.5%
	Small Policy Ministries	5	20.0%	.0%	20.0%	40.0%	20.0%

STAGE OF INITIATIVES - CFOs

What stage are each of the following initiatives at in your department?

		Develop financial statement control certification/ internal control checklists					
		Base	In place	Implementing	Going to implement	Not a priority	Not applicable
		Count	Row N %	Row N %	Row N %	Row N %	Row N %
All CFOs	.	42	59.5%	11.9%	9.5%	16.7%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	12.5%	25.0%	25.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	60.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	75.0%	8.3%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	75.0%	.0%	.0%	25.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	20.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	19.0%	26.2%	31.0%	19.0%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	12.5%	50.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	.0%	40.0%	20.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	25.0%	33.3%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	50.0%	37.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	40.0%	.0%	20.0%	20.0%	20.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	11.9%	28.6%	26.2%	28.6%	4.8%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	37.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	20.0%	40.0%	.0%	.0%
	Small Operational Departments	12	8.3%	25.0%	16.7%	41.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	50.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	.0%	40.0%	20.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	31.0%	26.2%	26.2%	11.9%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	25.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%
	Small Operational Departments	12	25.0%	25.0%	25.0%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	12.5%	37.5%	25.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	.0%	20.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	31.0%	26.2%	33.3%	9.5%	.0%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	62.5%	12.5%	25.0%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	.0%	60.0%	.0%	.0%	.0%
	Small Operational Departments	12	41.7%	33.3%	8.3%	16.7%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	12.5%	62.5%	12.5%	.0%	.0%
	Small Policy Ministries	5	.0%	60.0%	20.0%	20.0%	.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	16.7%	23.8%	35.7%	21.4%	2.4%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	.0%	50.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	40.0%	40.0%	.0%	.0%
	Small Operational Departments	12	16.7%	41.7%	16.7%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	.0%	25.0%	50.0%	25.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	11.9%	26.2%	31.0%	16.7%	11.9%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	37.5%	12.5%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	20.0%	40.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	16.7%	25.0%	33.3%	16.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	12.5%	37.5%	12.5%	.0%
	Small Policy Ministries	5	.0%	60.0%	.0%	.0%	40.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	7.1%	23.8%	28.6%	23.8%	16.7%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	.0%	37.5%	50.0%	.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	.0%	60.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	8.3%	16.7%	25.0%	41.7%	8.3%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	12.5%	12.5%	12.5%	.0%
	Small Policy Ministries	5	.0%	.0%	.0%	60.0%	40.0%	.0%

IMPORTANCE OF THE FOLLOWING BARRIERS TO IMPROVING FINANCE MANAGEMENT - CFOs

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 think the following barriers are 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 CFOs	.	42	16.7%	16.7%	19.0%	35.7%	11.9%	.0%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	12.5%	25.0%	25.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	.0%	20.0%	60.0%	20.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	.0%	50.0%	.0%	.0%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	50.0%	37.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	.0%	.0%	60.0%	.0%

DESIRABILITY FOR CENTRAL AGENCIES TO GIVE GREATER PRIORITY TO THE FOLLOWING AREAS - CFOs

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 CFOs	.	42	33.3%	40.5%	21.4%	.0%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	25.0%	25.0%	.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	50.0%	50.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	60.0%	20.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	41.7%	16.7%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	25.0%	50.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	.0%	60.0%	40.0%	.0%	.0%	.0%

DESIRABILITY FOR CENTRAL AGENCIES TO GIVE GREATER PRIORITY TO THE FOLLOWING AREAS - CFOs

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 CFOs	.	42	45.2%	31.0%	19.0%	.0%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	37.5%	25.0%	25.0%	.0%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	40.0%	40.0%	20.0%	.0%	.0%	.0%
	Small Operational Departments	12	33.3%	50.0%	8.3%	.0%	.0%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	75.0%	.0%	25.0%	.0%	.0%	.0%
	Small Policy Ministries	5	60.0%	40.0%	.0%	.0%	.0%	.0%

DESIRABILITY FOR CENTRAL AGENCIES TO GIVE GREATER PRIORITY TO THE FOLLOWING AREAS - CFOs

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 CFOs	.	42	16.7%	47.6%	26.2%	7.1%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	50.0%	25.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	75.0%	.0%	.0%	.0%	.0%
	Large Operational Departments	5	.0%	40.0%	60.0%	.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	12.5%	50.0%	12.5%	25.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	60.0%	20.0%	.0%	.0%	.0%

DESIRABILITY FOR CENTRAL AGENCIES TO GIVE GREATER PRIORITY TO THE FOLLOWING AREAS - CFOs

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 CFOs	.	42	7.1%	28.6%	52.4%	2.4%	2.4%	7.1%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	12.5%	62.5%	.0%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	50.0%	.0%	25.0%	.0%
	Large Operational Departments	5	.0%	20.0%	80.0%	.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%	37.5%	50.0%	.0%	.0%	12.5%
	Small Policy Ministries	5	40.0%	20.0%	40.0%	.0%	.0%	.0%

DESIRABILITY FOR CENTRAL AGENCIES TO GIVE GREATER PRIORITY TO THE FOLLOWING AREAS - CFOs

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 CFOs	.	42	19.0%	23.8%	33.3%	7.1%	7.1%	9.5%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	37.5%	12.5%	.0%	12.5%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	.0%	40.0%	20.0%	20.0%	.0%
	Small Operational Departments	12	16.7%	41.7%	16.7%	.0%	8.3%	16.7%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	37.5%	12.5%	12.5%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	.0%	.0%	20.0%

DESIRABILITY FOR CENTRAL AGENCIES TO GIVE GREATER PRIORITY TO THE FOLLOWING AREAS - CFOs

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 CFOs	.	42	16.7%	31.0%	40.5%	7.1%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	12.5%	37.5%	37.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	25.0%	50.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	.0%	80.0%	.0%	.0%	.0%
	Small Operational Departments	12	16.7%	33.3%	33.3%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	50.0%	37.5%	.0%	.0%	.0%
	Small Policy Ministries	5	20.0%	60.0%	20.0%	.0%	.0%	.0%

DESIRABILITY FOR GREATER CENTRAL AGENCIES GUIDANCE AND SUPPORT IN THE FOLLOWING SPECIFIC AREAS OF FINANCIAL MANAGEMENT - CFOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable would it be for greater central agency guidance and support in the following specific areas of financial management?

		Improving budgeting and prioritisation						
		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 CFOs	.	42	7.1%	45.2%	31.0%	11.9%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	37.5%	25.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	50.0%	25.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	.0%	66.7%	16.7%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	37.5%	50.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	40.0%	20.0%	20.0%	.0%	.0%

DESIRABILITY FOR GREATER CENTRAL AGENCIES GUIDANCE AND SUPPORT IN THE FOLLOWING SPECIFIC AREAS OF FINANCIAL MANAGEMENT - CFOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable would it be for greater central agency guidance and support in the following specific areas of financial management?

		Improving forecasting						
		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 CFOs	.	42	14.3%	35.7%	38.1%	7.1%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	25.0%	12.5%	50.0%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	50.0%	25.0%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	25.0%	50.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	40.0%	20.0%	.0%	.0%

DESIRABILITY FOR GREATER CENTRAL AGENCIES GUIDANCE AND SUPPORT IN THE FOLLOWING SPECIFIC AREAS OF FINANCIAL MANAGEMENT - CFOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable would it be for greater central agency guidance and support in the following specific areas of financial management?

		Improving control of expenditure						
		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 CFOs	.	42	7.1%	14.3%	57.1%	11.9%	7.1%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	.0%	62.5%	12.5%	12.5%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	.0%	75.0%	25.0%	.0%	.0%
	Large Operational Departments	5	.0%	40.0%	40.0%	20.0%	.0%	.0%
	Small Operational Departments	12	.0%	25.0%	50.0%	.0%	16.7%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	12.5%	.0%	75.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	20.0%	20.0%	40.0%	20.0%	.0%	.0%

DESIRABILITY FOR GREATER CENTRAL AGENCIES GUIDANCE AND SUPPORT IN THE FOLLOWING SPECIFIC AREAS OF FINANCIAL MANAGEMENT - CFOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable would it be for greater central agency guidance and support in the following specific areas of financial management?

		Improving management of assets						
		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 CFOs	.	42	11.9%	42.9%	38.1%	2.4%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	12.5%	62.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	75.0%	25.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	40.0%	40.0%	.0%	.0%	.0%
	Small Operational Departments	12	8.3%	58.3%	16.7%	.0%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	37.5%	62.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	20.0%	.0%	.0%	.0%

DESIRABILITY FOR GREATER CENTRAL AGENCIES GUIDANCE AND SUPPORT IN THE FOLLOWING SPECIFIC AREAS OF FINANCIAL MANAGEMENT - CFOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable would it be for greater central agency guidance and support in the following specific areas of financial management?

		Improving the overall standard of 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 CFOs	.	42	14.3%	40.5%	35.7%	7.1%	.0%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	25.0%	62.5%	.0%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	25.0%	50.0%	.0%	25.0%	.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	40.0%	20.0%	.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	.0%	37.5%	50.0%	12.5%	.0%	.0%
	Small Policy Ministries	5	40.0%	40.0%	20.0%	.0%	.0%	.0%

DESIRABILITY FOR GREATER CENTRAL AGENCIES GUIDANCE AND SUPPORT IN THE FOLLOWING SPECIFIC AREAS OF FINANCIAL MANAGEMENT - CFOs

On a 1 – 5 scale where 1 means highly desirable, 5 means highly undesirable and 3 means neutral, how desirable or undesirable would it be for greater central agency guidance and support in the following specific areas of financial management?

		Improving identification and management of liabilities						
		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 CFOs	.	42	9.5%	19.0%	54.8%	11.9%	2.4%	2.4%
CFOs - Departmental Groupings	Large Operational Departments with significant non-departmental activity	8	12.5%	12.5%	62.5%	12.5%	.0%	.0%
	Large Policy Ministries with significant non-departmental activity	4	.0%	25.0%	75.0%	.0%	.0%	.0%
	Large Operational Departments	5	20.0%	20.0%	40.0%	20.0%	.0%	.0%
	Small Operational Departments	12	.0%	25.0%	41.7%	16.7%	8.3%	8.3%
	Small Policy Ministries with significant non-departmental activity	8	.0%	12.5%	87.5%	.0%	.0%	.0%
	Small Policy Ministries	5	40.0%	20.0%	20.0%	20.0%	.0%	.0%