

Department of Finance

Strategic Plan 2011-2014



A vibrant and self-reliant economy
and prosperous people.

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Message from the Minister



In accordance with my responsibilities under the *Transparency and Accountability Act*, I am pleased to submit a Strategic Plan for the Department of Finance for the three year period 2011-12 to 2013-14.

This plan provides an overview of the Department and identifies the key strategic goals to be accomplished during the next three fiscal years. In its development, careful consideration was given to the strategic directions of Government, as outlined in Appendix A of this document. These directions represent the desired fiscal, social and economic outcomes Government is seeking to achieve for the people of Newfoundland and Labrador.

As Minister of Finance, I am accountable for the preparation of this plan and for the achievement of the specific goals and objectives therein.

Sincerely,

Honourable Thomas W. Marshall, Q.C
Minister of Finance

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1.0 Introduction

The Department of Finance plays a unique role within the Government of Newfoundland and Labrador. As a central agency, it is responsible for providing strategic leadership across the public service on the financial and economic implications of its policy decisions, overseeing the management and control of provincial finances to ensure appropriate use of public funds, and providing centralized and corporate shared services to other government departments (e.g. economic analysis, statistical services, and the administration of such things as compensation and benefits, internal audit services and payment processing).

The purpose of this document is to outline the priorities of the Department of Finance for fiscal years 2011/12, 2012/13 and 2013/14. It was developed in consideration of those government strategic directions (as identified in Appendix A) with financial, fiscal and economic implications. The Department's ability to achieve the priorities outlined within this document will be evaluated annually through an annual performance reporting process that will be made available to the public by September 30 of each year.

2.0 Strategic Plan at a Glance

Issue One: Information Capacity

Goal One: By March 31, 2014, the Department of Finance's contribution to Government's decision-making processes as it relates to the design and delivery of programs and services is enhanced.

Objectives:

1. By March 31, 2012, the Department of Finance will have conducted a feasibility assessment to determine the most efficient and effective means of providing information and analysis on the impacts of provincial demographic and economic change.
2. By March 31, 2013, the Department of Finance will have initiated the development of indicators to be used as a means of determining the impacts of provincial demographics and economic change.
3. By March 31, 2014, the Department of Finance will have provided Government with a more comprehensive information and analysis of the potential impacts of provincial demographics and economic change, based upon new resources and information developed in the previous two years.

Issue Two: Financial Planning

Goal Two: By March 31, 2014 the Department of Finance will have improved the integration of its revenue and expenditure forecasting capabilities.

Objectives:

1. By March 31, 2012, the Department of Finance will have integrated its revenue and expenditure forecasting processes into a new budget preparation system.
2. By March 31, 2013, the Department of Finance will have begun making available the results of the integrated expenditure and revenue forecasting data to inform Government's financial planning processes.
3. By March 31, 2014, the Department of Finance will have fully integrated its new revenue and expenditure forecasting data into Government's financial planning processes.

Issue Three: Financial Management

Goal Three: By March 31, 2014, the Department of Finance will have enhanced its internal business processes to ensure continued sound financial management practices.

Objectives:

1. By March 31, 2012, the Department of Finance will have made significant progress towards the development of a new corporate financial reporting framework for Government to aid in the cost analysis of Government programs and services.
2. By March 31, 2013, the Department of Finance will have begun using the new corporate financial reporting framework and completed its evaluation of options for enhancing the financial management of unfunded pension liability and the post-retirement benefits liability.
3. By March 31, 2014, the Department of Finance will have implemented, where feasible, strategies for enhancing the financial management of unfunded pension liability and the post-retirement benefits liability.

3.0 Departmental Overview

The following section provides an overview of the Department's mandate, staff complement, office locations, organizational structure and corporate core values. Additional information can be obtained on-line at www.fin.gov.nl.ca.

Mandate:

The Department of Finance plays a key role in establishing, implementing and reviewing Government's financial management, economic, fiscal and taxation policies. These responsibilities are primarily achieved through the provision of timely analysis and advice to Cabinet and its committees, particularly the Treasury Board Committee for which the Minister of Finance serves as President. The Department is also the central agency responsible for the provision of financial policy advice and various services to other government departments and its employees. Specifically, the Department is responsible for all matters related to:

- Financial planning and budget monitoring
- Tax policy and the administration of tax statutes
- Centralized collections of Government's outstanding accounts payables
- Fiscal policy
- Federal/provincial fiscal arrangements
- Debt management
- Project analysis
- Administration of pensions benefits
- Administration of group and general insurance
- Comptrollership and financial management
- Economic policy and statistics
- Management and administration of compensation and benefits for government employees
- Management of transactional processing of Government's accounts receivables and payables

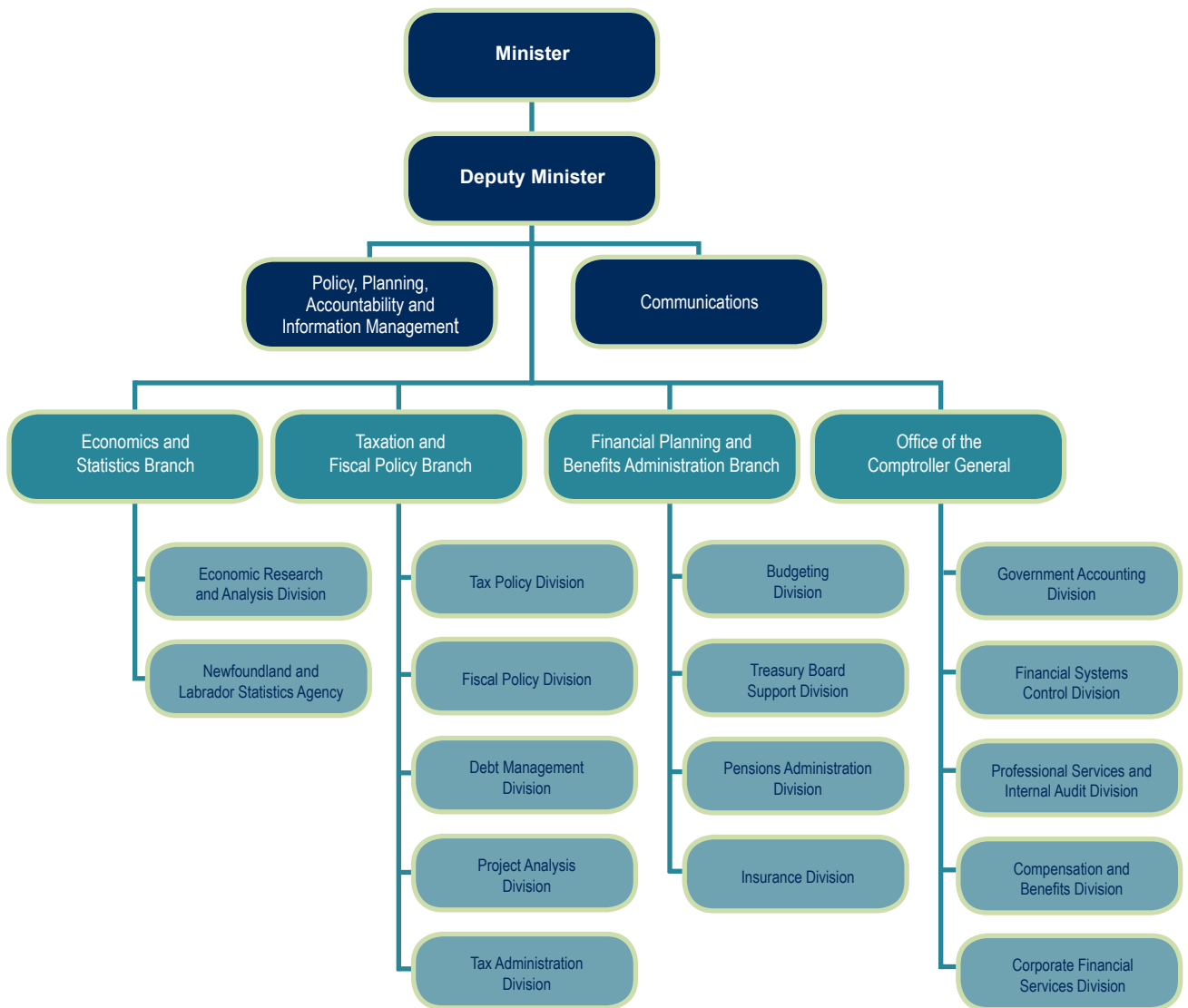
Staff Complement and Office Locations:

To fulfill these responsibilities the Department of Finance employs individuals on a fulltime, temporary, seasonal, and contractual basis. These employees are professionally trained in such areas as accounting, economics, statistics, financial management, public policy, information technology and management, administrative support, and human resources. As of June 7, 2011, the Department employed 400 people, of which approximately 66% were female.

The headquarters for the Department of Finance is the Confederation Building, with staff dispersed throughout the East and West Blocks. Additionally the Department has some staff located in Mount Pearl at the Motor Registration Division, on Topsail Road, in Corner Brook and in Grand Falls-Windsor. Contact information for all office locations is available on-line at www.fin.gov.nl.ca.

Organizational Structure:

The effective and efficient delivery of its programs and services is supported by an organizational structure that consists of the four distinct branches as depicted in the diagram below. Additionally, all branches and divisions within the Department are supported by the Policy, Planning, Accountability and Information Division and the Communications Division.



For additional information related to the programs and services provided by each division, please refer to the Department's website at www.fin.gov.nl.ca.

Corporate Core Values:

The Department of Finance is committed to providing timely, professional, responsive and high-quality services to clients through the efficient use of resources. It is therefore important that the Department have a corporate culture that is built upon a common set of core values that offers a guiding framework to all employees as they work in their various capacities to support a vibrant and self-reliant economy with prosperous people. The Department has therefore identified the following core values and defined them using action-orientated statements that are then used by employees to guide their own behaviours.

Core Values	
Collaboration/Team Work	Each individual contributes to the completion of assigned projects and recognizes the contributions of others.
Integrity	Each individual ensures that clients are provided with reliable and objective analysis and advice and that their rights to privacy are protected.
Professionalism	Each individual is committed to providing quality services through the efficient use of our resources.
Responsiveness	Each individual fulfills requests based on client's needs.
Timeliness	Each individual meets deadlines consistent with identified priorities.

It is each employee's responsibility to determine how the above expectations impact their position within the Department and determine how they can contribute towards the departmental corporate culture.

4.0 Lines of Business

The programs and services of the Department of Finance are delivered primarily through the following four principal lines of business:

1.0 Financial Planning and Benefits Administration

The Department of Finance coordinates the preparation of Government's annual budget and then monitors expenditures by government departments. It also sets financial policies for government entities, provides advice related to multi-year expenditure plans and recommends allocations of financial resources. Operational support and financial and analytical advisory services are also provided to the Treasury Board Committee of Cabinet to support their financial management responsibilities. Similar financial expertise is also provided to the other committees of government, as well as government departments in support of the Cabinet decision-making process.



Additionally, the Department administers six provincial pension plans and develops and manages the policies, programs and contracts respecting risk management and group insurance for select government entities and public sector employees/retirees.



2.0 Taxation and Fiscal Policy

The Department of Finance develops options for taxation reform, assesses the implications of changes to existing provincial taxation and fee policies, and implements legislative measures in support of Government's tax and fiscal policy priorities. It also participates in the negotiation and monitoring of federal-provincial tax and fiscal agreements and forecasts, analyzes and monitors provincial revenues. The Department manages the Province's borrowing and debt servicing programs, provides centralized financial and economic impact analysis of specific projects to assist Government in decision making and/or policy development, and administers various provincial taxes, rebates and incentive programs which include:

- Direct equity tax credit program
- Financial corporations' capital tax
- Gasoline tax

- Health and post-secondary education tax
- Home heating rebate program
- Insurance companies tax
- Mining and mineral rights tax
- Parental benefits programs
- Retail sales tax
- School tax
- Tobacco tax
- Utilities tax

3.0 Office of the Comptroller General

The Department of Finance controls and accounts for the receipt and disposition of public money through the development of financial policies and procedures, administration of applicable legislation and the preparation of the provincial financial statements (i.e. Public Accounts) and related financial reports. The Department also develops and maintains government-wide revenue and expense systems and ensures that effective financial management controls, systems and accounting procedures are in place and government departments are properly accounting for their revenues and expenses. These systems and procedures are in place to ensure that no payment of public money occurs that is in excess of the appropriations provided by the House of Assembly and applicable legislative authority. Professional advisory services are also provided to government departments in the areas of: financial management, accounting and systems; financial policy development and implementation; internal auditing; and financial reporting. Corporate shared services related to some of Government's financial administrative activities are also delivered by this Department to other government departments. Specifically, the Department administers and processes payroll, time and attendance transactions and processes transactions related to accounts payable and accounts receivable for all government departments.



4.0 Economics and Statistics

The Department of Finance analyzes and forecasts the macroeconomic environment, which feeds into the Province's revenue projections. It also provides economic impact assessments and special studies related to policy, economic events and projects. It maintains and operates the Newfoundland and Labrador Econometric Model, the Input/Output Model, and the Population Projection Model and is responsible for the annual publication of The Economy and The Economic Review.



The Department also fulfills a vital statistical role for Government by collecting, storing and disseminating information that is accessible to clients while guaranteeing confidentiality and privacy of individual information. This is achieved through the Newfoundland and Labrador Statistics Agency under the authority of the *Statistics Agency Act* which mandates the Agency. The Department acts as Government's official point of contact with Statistics Canada, develops and provides focused sub-provincial data through Community Accounts and provides expertise in spatial analysis and socio-economic simulation modeling.

5.0 Primary Clients and Stakeholders

The Department of Finance has the following primary clients:

- General public
- Credit rating agencies
- Provincial government departments
- Government employees and retirees
- Cabinet and cabinet committees
- House of assembly and its members
- Business community
- Federal government
- Other provincial governments
- Municipal governments
- Crown agencies
- Media
- Vendors/taxpayers
- Unions
- Auditor general
- Statistics Canada
- Volunteer community
- Regional Economic Development Boards and Associations
- Student community
- Academic community
- Financial community
- Economic agencies

The Department works collaboratively with its stakeholders, which include capital markets, the Canadian Institute of Chartered Accountants and other accounting organizations, Memorial University and the College of the North Atlantic. As well, the Department engages in partnerships and collaborative initiatives with community organizations, citizens and others in the province, across Canada and elsewhere.

6.0 Vision

A VIBRANT and SELF-RELIANT ECONOMY and PROSPEROUS PEOPLE



7.0 Mission Statement

The Government of Newfoundland and Labrador is strongly committed to sustaining a healthy economy and to the responsible management of the Province's fiscal resources to ensure the future sustainability of the Province and its citizens. The Department of Finance is fundamentally responsible for supporting Government in meeting this commitment. To this end, the Department has focused its mission statement on the supportive role it will continue to provide to Government.

Significant attention will be focused on developing an integrated and robust revenue and expenditure forecasting model, implementing new and/or improving financial controls and enhancing Government's current financial reporting tools. Additionally, the budget reporting and monitoring processes of Government will be streamlined and technical opportunities will be leveraged to enhance Government's ability to extract financial information. The Department will also be focusing its efforts on the provision of demographic data and analysis for integration into expenditure forecasting to support the design and delivery of Government programs and services that are reflective of the changing demographics and economic environment of the Province. The specific deliverables for the Department are identified in the mission statement provided below, which is aligned with the strategic directions of Government as outlined in Appendix A.

By March 31, 2017, the Department of Finance will have supported Government in its commitment to fiscal sustainability and a healthy economy for the Province.

Measure: Government has been supported

Indicators:

- Annually developed a three-year forecast and provided mid-year updates to support Government's evaluation of the sustainability of its programs and services for today, and over the medium and long terms
- Maintained a provincial tax system that is fair, competitive and sustainable in support of a strong and vibrant economy
- Provided demographic data and analysis for integration into expenditure forecasting to support the design and delivery of Government programs and services that are reflective of the changing demographics and economic environment of the Province
- Monitored debt servicing ratios
- Developed an integrated and robust revenue and expenditure forecasting model
- Implemented new and/or improved financial controls
- Leveraged technical opportunities to enhance Government's ability to extract financial information
- Provided revenue and expenditure planning for the purpose of fiscal and financial management that takes into consideration provincial population changes
- Streamlined the budget reporting and monitoring processes of Government through the development and implementation of a new budget system
- Developed new methodologies to provide Government with information and analysis of economic risks and regional income disparities
- Enhanced financial reporting tools

8.0 Strategic Issues

In consideration of the strategic directions of Government and the Department's mandate and financial resources, three key priorities have been identified for inclusion in this strategic plan:

Information Capacity: As Government's central source of demographic and macroeconomic information and analysis, the Department of Finance believes that the provision of information related to the impacts of the Province's changing demographics and economic growth at a micro level is critical to the decision-making processes used to design and deliver government programs and services. Considering the potential influences of regional demographic and economic changes on policies, programs and services will assist the Government in meeting the needs of our citizens. The Department will therefore work to develop indicators that will provide valuable information to Government to assist in the development and refinement of its policies, programs and services.

Financial Planning: The Department of Finance is fundamentally responsible for supporting Government's financial planning process. A crucial part of this responsibility is ensuring that Government has the best advice and information it needs to make sound decisions. To this end, the Department will be focusing on improving the integration of revenue and expenditure forecasting and the provision of related policy advice that incorporates the influences of world-wide resource prices and anticipated provincial demographic and economic changes.

Financial Management: The Department of Finance is responsible for the stewardship of public money and as such works to ensure that public money is properly disbursed, collected and invested. For this reason the Department of Finance will be focusing its financial management practices on developing and implementing a new robust and flexible financial reporting framework and identifying options to enhance government's management of its pension fund assets.

The following section identifies the specific results the Department will achieve during the course of this three-year planning cycle. Annual milestones have also been identified and will be used to measure the success of the Department through its annual reporting process.

Issue One: Information Capacity

The Government of Newfoundland and Labrador recognizes that changing provincial demographics and economic growth have the potential to alter the needs of our citizens. This Department has therefore identified a strategic direction which focuses on responding to the need for reliable and timely information and analysis on the impacts of these potential changes and their influences on the design and delivery of its programs and services.

The Province is facing the impacts of demographic change and a rapidly changing and growing economy. Information is needed on the changes and performance of regions of the province to support labour market and economic and other policy/program development. Additionally, demographic change and economic growth will impact the earnings potential of the population and retired persons and some workers may be challenged to maintain or increase their income. Government needs to be proactive in identifying emerging needs and have information to determine policy needs as circumstances change. The activities below are intended to develop information for use Government-wide to help inform and target policy and program initiatives in keeping with the above-noted issue.

A role of the Department of Finance is to act as Government's central source of demographic and macroeconomic information and analysis. As such it will undertake the development of indicators that will provide information on:

- Regional economic forecasts and the impacts of sub-provincial performance on labour demand and supply
- The possible risk of residents being unable to afford housing and/or shelter
- Income disparities emerging for retired individuals living on low incomes and others challenged by barriers to full time employment
- Human resource labour market gaps within the public service expected to evolve due to the retiring baby boom generation

It is intended that the availability of this information will assist Government with the development and refinement of its policies, programs and services.

Goal One: By March 31, 2014, the Department of Finance's contribution to Government's decision-making processes as it relates to the design and delivery of programs and services is enhanced.

Indicators:

- Developed and provided to relevant government departments:
 - New regional economic forecasts, including the impacts of sub-provincial performance on labour demand and supply
 - Indicators of income disparities that have not been previously available, which arise due to changes in demographics and economic growth for groups such as:
 - Retired persons living in low income
 - Non-retired persons with falling real incomes possibly due to barriers to full employment
 - Indicators of risk that have not been previously available pertaining to those unable to afford housing or shelter
- Improved accessibility to information for youth and others that can assist in the identification and development of careers within the public service as a

means of addressing Government's decision making process pertaining to the anticipated human resource labour market gaps arising from the wave of retirements expected within the next 10 years

Objectives:

1. By March 31, 2012, the Department of Finance will have conducted a feasibility assessment to determine the most efficient and effective means of providing information and analysis on the impacts of provincial demographic and economic change on the design and delivery of Government programs and services.

Measure: Conducted feasibility assessment

Indicators:

- Regional economic forecasts:
 - o Determined the feasibility of producing regional economic/labour market (supply and demand) forecasts
 - o Developed a plan to outline and guide the completion of the work
 - Indicators of disparities:
 - o Determined the most effective indicators for identifying retired and non-retired persons at risk
 - o Explored the availability of data to support the development of these indicators
 - Indicators of risk:
 - o Determined the potential indicators of risk for those challenged to afford housing and/or shelter
 - o Assessed the data available to support the development of those indicators
 - Information accessibility:
 - o Identified occupational data sets of the core public service
2. By March 31, 2013, the Department of Finance will have initiated the development of indicators to be used as a means of determining the impacts of provincial demographics and economic change on the design and delivery of Government programs and services.
 3. By March 31, 2014, the Department of Finance will have provided Government with a more comprehensive information and analysis of the potential impacts of provincial demographics and economic change on the design and delivery of Government programs and services, based upon new resources and information developed in the previous two years.

Issue Two: Financial Planning

A fundamental role for the Department of Finance is to support Government in its financial planning processes. This is achieved primarily through the provision of timely and accurate analysis and advice related to revenue and expenditure forecasting and demographic and economic expectations anticipated for immediate, medium and long-term scenarios. It is therefore crucial for the Department to ensure that its capacity to provide financial planning advice is top-notch and adaptive to the continuously fluctuating factors which impact Government's financial planning processes. The Department has therefore decided to focus its efforts on improving the integration of its revenue and expenditure forecasting capabilities through the development and implementation of a new forecasting model.

Goal Two: By March 31, 2014 the Department of Finance will have improved the integration of its revenue and expenditure forecasting capabilities.

Measure: Improved revenue and expenditure forecasting capabilities

Indicators:

- Implemented an advanced integrated, robust revenue and expenditure forecasting model
- Provided revenue and expenditure policy advice based on the output obtained from the new forecasting model which incorporates varying world-wide resource prices and takes into consideration anticipated provincial economic and demographic change

Objectives:

1. By March 31, 2012, the Department of Finance will have integrated its revenue and expenditure forecasting processes into a new budget preparation system.

Measure: Integrated forecasting processes into a new budget preparation system

Indicators:

- New budgeting system is developed
- Budget preparation process is streamlined
- Revenue forecasting data is imported into the new budgeting system
- Risk for error in budget preparation is reduced
- Occurrence of manual tasks by current resources is reduced

2. By March 31, 2013, the Department of Finance will have begun making available the results of the integrated expenditure and revenue forecasting data to inform Government's financial planning processes.
3. By March 31, 2014, the Department of Finance will have fully integrated its new revenue and expenditure forecasting data into Government's financial planning processes.

Issue Three: Financial Management

The general public demands an open and accountable government. One that protects their interests, which includes the proper management of the public purse. In this Province the *Financial Administration Act* (FAA) confers various financial responsibilities and authorities pertaining to the stewardship of public money to the Department of Finance. As such, the Department ensures that public money is properly disbursed, collected, and invested and that the appropriate checks and balances are in place for accurate receipting, expenditure and recording of public funds. For this reason the Department of Finance continues to identify the responsible management of the Province's fiscal resources as a key priority.

Consistent with Government's strategic directions, during the 2011-2014 planning cycle, the Department will focus its efforts in financial management on two primary areas:

Financial Reporting Capabilities

A key component to sound financial management practices is a comprehensive corporate reporting process for Government's financial management system. As new technologies emerge and the financial reporting needs of Government expand, a demand arises for a robust and flexible financial reporting framework that can improve information quality, information availability, and reporting scalability. To address this business need, the Department of Finance has embarked on a corporate reporting project to develop a new financial reporting framework to support sound and responsible financial management practices.

Responsible Management of Pension Fund Assets

In recent years Government has made significant strategic investments to reduce the Province's unfunded liability and stabilize pension plans. While these payments have improved the funded ratios of the pension plans, it is important that the Province's unfunded pension liability continue to be monitored to maintain the sustainability of the plans. Additionally, as the unfunded liabilities of the pension plans are included in the Government's total debt, close monitoring of the unfunded liabilities is relevant to Government's debt reduction priorities. For this reason, the Department of Finance will focus on identifying options to improve the financial management of the unfunded pension liability and post-retirement pension liability.

Goal Three: By March 31, 2014, the Department of Finance will have enhanced its internal business processes to ensure continued sound financial management practices.

Measure: Enhanced internal business practices

Indicators:

- Improved Government's capacity for corporate financial reporting
- Where feasible, implemented strategies to better manage the unfunded pension liability and the post-retirement benefits liability

Objectives:

1. By March 31, 2012, the Department of Finance will have made significant progress towards the development of a new corporate financial reporting framework for Government to aid in the cost analysis of Government programs and services.

Measure: Progressed towards the development of a new corporate financial reporting framework

Indicators:

- Identified technical considerations for the development of a corporate reporting tool in consultation with the Office of the Chief Information Officer
 - Determined the corporate reporting needs of government departments
 - Developed templates for core corporate financial reports
2. By March 31, 2013, the Department of Finance will have begun using the new corporate financial reporting framework and completed its evaluation of options for enhancing the financial management of unfunded pension liability and the post-retirement benefits liability.
 3. By March 31, 2014, the Department of Finance will have implemented, where feasible, strategies for enhancing the financial management of unfunded pension liability and the post-retirement benefits liability.

Appendices

Appendix A Strategic Directions

Strategic Direction #1

Title: Fiscal Management

Outcome: Responsible management of the province's fiscal resources to ensure future sustainability of the Province and its citizens

Clarifying Statement:

This outcome supports the policy direction of Government and requires systematic intervention in the following areas:

Strategic Direction #1			
Strategic Direction Component	This direction is addressed by the Department of Finance in its		
	Strategic Plan	Operational Plan	Branch and/or Divisional Work Plans
Fairness in the renewal of federal transfer payments		√	
Prudent responsible management of debt and debt servicing costs	√		
Management of the provincial fiscal framework to ensure sustainability of the expenditure base to support the continued delivery of Government programs and services	√		
Fair and equitable tax burdens on businesses and individuals	√		
Responsible management of pension fund assets	√		

Strategic Direction #2

Title: Information Capacity

Outcome: Programs and services that better meet the needs of our citizens because their design and delivery are more reflective of the current and forecasted provincial demographic make-up and changes due to economic development

Clarifying Statement:

This outcome supports the policy direction of Government and requires systematic intervention in the following areas:

Strategic Direction #2			
Strategic Direction Component	This direction is addressed by the Department of Finance in its		
	Strategic Plan	Operational Plan	Branch and/or Divisional Work Plans
Identification and description of economic risks (eg. labour supply and demand, and costs of shelter) as well as regional income disparities, to serve as input for significant government policy issues	√		
Support for the delivery of Government programs and services by enhancing public accessibility to data and information to assist in workforce planning processes	√		

Appendix B Public Service Pension Plan Joint Trusteeship Transition Committee

The Agreement on Pensions, which forms part of the current Public Service Collective Agreement, mandated the establishment of a Public Service Pension Plan Joint Trusteeship Transition Committee (the Committee). The purpose of this Committee is to recommend to parties of the Collective Agreement a joint pension trust structure to govern the activities of the Public Service Pension Plan (PSPP). Under this arrangement, an independent board of trustees would be responsible for the administration of the PSPP, including the setting of benefits and investment of the Public Service Pension Plan Fund.

The Committee was established and included representatives of the five unions participating in the PSPP, as well as representatives of Government and the larger employers, including Nalcor Energy and the Newfoundland and Labrador Health Boards Association.

Originally this process was targeted to be completed in spring 2003 with a revised target of April, 2008, based on the current collective agreements. During the initial discussions, the union representatives on the Committee indicated that until the issue of the unfunded pension liability was fully resolved, they were not prepared to move forward. As a result, the Committee has not met since 2003.

Currently there are no activities planned for this Committee during the 2012-2014 planning cycle. Should the status of the Committee change, the Committee will immediately initiate the appropriate procedures to ensure full compliance with the relevant sections of the *Transparency and Accountability Act* .

Department of Finance

Strategic Plan 2011 - 2014

