



Tasmania

**Accrual Budget and Financial Management
Project**

Business Plan

Phase 4

DEPARTMENT OF TREASURY AND FINANCE

Acknowledgements

This document has been derived from a template prepared by the Department of Premier and Cabinet, Tasmania. The structure is based on a number of methodologies including the Tasmanian Government's *Project Management Guidelines* 2000, Rob Thomsett's project management methodologies as described in *Third Wave Project Management: a handbook for managing the complex information systems of the 1990's*. Rob Thomsett. Prentice-Hall, Inc. 1993 and John Smyrk's ITO methodology as outlined in his *Business Case Development and Project Management* workshops.

For further details, refer to <http://www.go.tas.gov.au/projman/projmanmenu.htm>

DOCUMENT ACCEPTANCE and RELEASE NOTICE

This is release 6.0 of the Accrual Budget and Financial Management (ABFM) Project Business Plan.

The Project Business Plan is a managed document. For identification of amendments each page contains a release number and a page number. Changes will only be issued as a complete replacement. Recipients should remove superseded versions from circulation. This document is authorised for release once all signatures have been obtained.

PREPARED: _____ DATE: ____/____/____

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ACCEPTED: _____ DATE: ____/____/____

(for release) Philip Mussared on behalf of the Accrual Budget and Financial Management
Steering Committee

1. BUILD STATUS:

Version	Date	Author	Reason	Sections
6.0	August 2003	Ian Pitchford	Revised Outcome, Outputs, scope, financial summary, new milestones for Phase 4 and updated risk summary.	All sections substantially amended for Phase 4
5.0	September 2002	Jeff Reeve	Revised Outcome, Outputs, scope, financial summary, new milestones for Phase 3 and updated risk summary.	All sections substantially amended for Phase 3
4.0	22 February 2001	Jeff Reeve	Revised Outcome, Outputs, scope, financial summary, new milestones for Phase 2 and updated risk summary.	2, 4, 5 and 6
3.0	16 October 2000	Jeff Reeve	Revised scope and timeframe of Project.	All
2.0	26 June 2000	Michael Reynolds	Project outcomes and outputs redefined.	3.1, 3.2 and 3.3.
1.0	7 April 2000	Michael Reynolds	Initial release.	All

2. AMENDMENTS IN THIS RELEASE:

Section Title	Section Number	Amendment Summary
	All	Substantial changes to document for Phase 4 of Project.

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Copy No	Version	Issue Date	Issued To
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2	6.0	October 2003	Project Team, Department of Treasury and Finance
3	6.0	October 2003	Mr Philip Mussared, Deputy Secretary, Budget and Finance Division, Department of Treasury and Finance
4	6.0	October 2003	Ms Andrea Lawrie, Director, Budget Management Branch, Department of Treasury and Finance
5	6.0	October 2003	Mr Craig Jeffery, Director, Government Finance and Accounting Branch, Department of Treasury and Finance
6	6.0	October 2003	Ms Dianne Smith, Deputy Director Corporate Services - Finance, Department of Health and Human Services
7	6.0	October 2003	Mr Brian Smith, Director, Corporate Services, Department of Justice and Industrial Relations
8	6.0	October 2003	Mr David Hudson, General Manager, Corporate Services, Department of Tourism, Parks, Heritage and the Arts
9	6.0	October 2003	Ms Maria Skillern, Quality Assurance and Management Consultant, Inter Agency Policy and Projects Unit, Department of Premier and Cabinet
10	6.0	October 2003	Ms Debbie Sadler, Assistant Director, Government Finance and Accounting Branch, Department of Treasury and Finance
11	6.0	October 2003	Mr Tony Wells, Project Manager, BMFRS Unit, Government Finance and Accounting Branch, Department of Treasury and Finance
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1 Overview

1.1 Purpose

The Business Plan is the high level management document for the Accrual Budget and Financial Management Project. It is owned, maintained and utilised by the Project's Steering Committee to ensure the delivery of defined project outcomes.

The Business Plan records the Steering Committee's approval of the scope and objectives of the Project and sets out the boundaries in which the Project Manager operates.

The document is reviewed and amended to meet changed conditions or objectives during the Project's life span. This is version 6.0 of the Business Plan.

1.2 Project title

Accrual Budget and Financial Management (ABFM) Project.

1.3 Project classification

This project is classified as a business initiative project. A business initiative project is a project intended to realise a specific set of measurable business objectives. The scope of a business initiative is wide enough to embrace all project outputs, activities, resources and risks associated with the defined objectives. The project outputs and objectives (outcomes) are defined in Section 2 of this Business Plan.

1.4 Link to Treasury Key Strategic Challenges

Treasury key strategic challenges significantly influence the Treasury planning process. The ABFM Project assists with meeting the following the key strategic challenges for 2002-05:

- anticipate emerging economic, social and fiscal challenges and demonstrate leadership in providing solutions;
- ensure the achievement of the Fiscal Strategy; and
- improve the efficiency of our operations and our flexibility as an organisation to respond to changing circumstances.

1.5 Project initiation

Research into accrual budgeting was first conducted by Treasury in 1997-98, as part of the further refinement of the Budget process and Outcomes/Outputs Methodology, and to ensure the Budget process was consistent with other strategies being implemented under the Financial Management Reform Strategy.

A paper was subsequently submitted to Budget Committee, at its meeting of 30 November 1998, which outlined a recommended framework and principles for the implementation of accrual budgeting in the 1999-00 Budget. The submission to Budget Committee included a report on the outcome of a trial development, by Treasury, of an accrual based 1997-98 agency Budget for the former Tasmania Development and Resources. The framework proposed a move to an accrual budget presentation with the retention of cash appropriations.

However, at that time Budget Committee expressed concern with the feasibility of introducing accrual budgeting in the 1999-00 Budget given the short timeframe available for a May Budget and as it would be the second State Budget prepared within a six month period. Budget Committee also expressed reservations with regard to the preparedness of the Department of Health and Human Services to implement an accrual budget.

Budget Committee requested that Treasury undertake further investigation into accrual budgeting, and prepare a substantive example of an accrual Budget based on the Department of Health and Human Services (Decision No 7 of 30 November 1998).

Accrual Budgeting Trial

Following Budget Committee's decision, Treasury reviewed the accrual budgeting project and the proposed timetable for progression of this reform. The review considered the potential impact of other current and proposed financial management reforms and related projects, including the introduction of a May Budget and the implementation of the Budget Management System. Given the implementation of the various financial management reforms, Treasury recommended to Budget Committee, at its meeting of 31 August 1999, that accrual budgeting be implemented no earlier than the 2001-02 State Budget. Budget Committee endorsed Treasury's recommendation and noted that the early Budget and the implementation of BMS had delayed the conduct of the accrual trial until October and November 1999.

Treasury conducted the trial accrual budgeting process, involving the Department of Health and Human Services and the Department of Education, with the assistance of KPMG Consultants.

Details regarding the Accrual Budget Trial and the Accrual Budget principles endorsed by the Government on 29 November 1999 are provided in the *Report on the Trial Accrual Budgeting Process and Recommended Future Direction*. A copy of the Report is available on the Department of Treasury and Finance Internet site <www.treasury.tas.gov.au>.

In February 2000, a Project Team and Steering Committee were established in the Department of Treasury and Finance to facilitate and coordinate the preparation of the 2001-02 Budget on an accrual basis.

At the ABFM Project Steering Committee meeting held on 26 July 2000, it was agreed that the ABFM Project would encompass the following financial management reform initiatives:

- accrual budget implementation;

- accrual based financial management;
- financial management competency standards;
- review of the Outcomes/Output methodology and the purchaser/provider model;
- financial management legislation reform; and
- cash management practices.

The financial management reforms identified above remain within the scope of this business plan.

1.6 Background

The following sections of this Business Plan provide background information on those financial management reforms that have been included in the scope of the ABFM Project.

1.6.1 Accrual Budgeting Implementation

In August 2000, the Treasurer approved the implementation of accrual budgeting over 3 phases, being:

- **Phase 1:** (2001-02 Budget);
- **Phase 2:** (2002-03 Budget); and
- **Phase 3:** (2003-04 Budget).

The implementation was completed with the delivery of the 2003-04 Budget on an accrual basis. However, it has been recognised that a number of processes associated with the implementation need to be bedded down and/or enhanced. This process of bedding down the implementation will be done as Phase 4.

Phase 1

Phase 1 was completed in May 2001 with the publication of an accrual Budget chapter, consistent with the principles of Australian Accounting Standard AAS31 – *Financial Reporting by Governments*.

The new chapter, entitled *Accrual Estimates*, was presented in Budget Paper No 1 for the 2001-02 Budget, and provided the first consolidated accrual Budget estimates for the Tasmanian General Government Sector (on-Budget entities).

The Budget statements incorporated in the new chapter were a consolidation of agency accrual estimates, which were prepared in accordance with the principles of Australian Accounting Standard AAS 29 – *Financial Reporting by Government Departments*.

Phase 2

Phase 2 was completed in August 2002 with approval by the Treasurer, of the Accrual Budgeting Framework for implementation in the 2003–04 Budget. Background information regarding the development of the accrual budgeting framework is outlined in section 1.6.1.4 of this Business Plan.

Phase 2 incorporated:

- presentation of agency accrual Budgets to Budget Committee; and
- preparation of a consolidated whole-of-government accrual Budget published in the 2002–03 Budget Papers.

Phase 3

Phase 3 was completed in May 2003 with the handing down of the first State Budget in Tasmania being delivered on an accrual basis. The 2003-04 Budget presents for the first time a consolidated accrual Budget for the General Government Sector, in accordance with the accrual UPF, as its main Budget focus. UPF information has previously been presented in the Budget Papers. Agency Budgets have also been prepared on an accrual basis in accordance with generally accepted accounting principles.

The presentation of consolidated accrual estimates signifies the adoption of contemporary methods of budgeting in government consistent with the budgeting practices used by other Australian jurisdictions.

Phase 3 saw the implementation of the detailed accrual budgeting framework. The new framework provides for:

- development and management of the Budget in accordance with headline Budget measures based on the accrual Uniform Presentation Framework;
- presentation of the consolidated Budget in Budget Paper No 1 Budget Overview, in accordance with the accrual UPF; and
- presentation of agency Budget chapters in Budget Paper No 2 Operations of Government Departments, in accordance with Australian Accounting Standards (AAS) and other generally accepted accounting principles; and
- retention of agency appropriations on a cash basis.

Implementation of the accrual budgeting framework was supported by changes to business support systems, new budget management guidelines, development of an education and training program, and communication of the changes in Budget presentation to all stakeholders, supported by the development of a Budget Guide and an Accrual Budgeting Framework booklet to assist readers of the 2003-04 Budget Papers.

Amendments to the *Financial Management and Audit Act 1990* received the Royal Assent on 4 July 2003. The amendments provided for a new basis for reporting on financial outcomes in 2003-04 and beyond and brought forward the date for tabling agency annual reports to 31 October from the 2003-04 Annual Report.

Phase 4

Phase 4 will focus on refining systems and processes developed under Phase 3 as outlined in the following sections dealing with Objectives and Scope, Outcomes and Outputs.

2 Objectives and Scope

2.1 Outcome

The ABFM Project will achieve the following Outcome in Phase 4:

- a more effective Budget and financial management framework for managing and reporting on public finances.

This leads to an overall Outcome for the Project as follows:

- improvement in management of financial resources.

The Project Outcome Realisation Plan (ORP) Version 2.0 prepared for Phase 3 of the Project will be reviewed. The Outcomes from Version 2 of the ORP are:

Outcome	Accountable
<p>A more effective Budget and financial management framework for managing public finances through:</p> <ul style="list-style-type: none"> • improved management of the Budget by including accrual Budget targets in the Government's Fiscal Strategy; • improved consistency of Budget information presented with other jurisdictions, the focus of rating agencies and other financial commentators; • increased management of all sources of funds in the Budget; • increased focus on accrual information; • an improved link between agency Budget information and agency financial statements (on an accrual basis) and the Government's accrual Budget presentation; and • an increased understanding of the accrual Budget. 	<p>Business Owners</p>

2.2 Outputs

Following is a table of Outputs for Phase 4.

<i>Output Id</i>	<i>Output</i>	<i>Detailed Description of Output</i>	<i>Output Linkage</i>	<i>Responsible Officer</i>
1	Revised and fully documented UPF Budget consolidation methodology and processes.	Review consolidation processes for the development of the General Government UPF Budget and other state sectors including the method of effecting inter-agency and inter-sector eliminations. Review to also consider short-term changes for the development of the 2004-05 Budget, long-term changes from 2005-06 onwards and preparation of UPF Outcome reports for the General Government and other state sectors. Focus is to streamline and enhance the current process, document the process and minimise impact on agencies.		Ian Pitchford

<i>Output Id</i>	<i>Output</i>	<i>Detailed Description of Output</i>	<i>Output Linkage</i>	<i>Responsible Officer</i>
2	Revised and fully documented business process for the development of the Budget.	Fully document all business processes associated with the development of the Budget including documentation of UPF consolidation adjustments for the 2002-03 Budget and future consolidation and adjustment processes.		Ian Pitchford
3	Implementation of the revised reporting regime as a result of legislative changes to the <i>Financial Management and Audit Act 1990</i> .	Implementation of the revised reporting regime as a result of legislative changes to the <i>Financial Management and Audit Act 1990</i> .		Ross Smith / Jenny Scott
4	An independent external post implementation review of Phase 3.	Post Implementation Review to incorporate issues from parallel internal reviews of the 2003-04 Budget Process and the Budget Management and Financial Reporting System (BMFRS) implementation of Accrual Budgeting.		Ian Pitchford

<i>Output Id</i>	<i>Output</i>	<i>Detailed Description of Output</i>	<i>Output Linkage</i>	<i>Responsible Officer</i>
5	A report on best practice budgeting and financial reporting	Undertake a review of Best Practice Reporting		Ian Pitchford
6	Report on the Review of the Outputs Methodology finalised and an implementation plan developed.	Finalise the Outputs Methodology review and obtain final approval for the report and assess the recommendations from the review to prioritise implement the approved recommendations, in particular those relating to the administered/controlled classifications, Output specification, overhead distribution matters and better integration of Tasmania <i>Together</i> into the Budget Process.		Ian Pitchford
7	Training provided to agencies and budget analysts in the use of Transaction Types in coding BMS and PARS data.	Conduct training for agencies and budget analysts in BMB on the use of transaction types and how these transaction types link through to the AAS reports and UPF reports, to assist in improving data quality and understanding of agency impact on the General Government Budget.		Ian Pitchford
8	Training package developed for new users and administrators of BMFRS in both Treasury and agencies, including UPF and AAS concepts.	Identify training requirements and coordinate training for new users and new system administrators of BMFRS in Treasury and agencies, including AAS and UPF concepts, to reduced learning periods.		Ian Pitchford

2.3 Related Projects

The following projects and change activities fall outside the scope of Phase 4 of the Project but are related projects/activities. For convenience, they have been grouped under the following categories:

- Education
- Legislation
- Data Collection and Management
- Systems
- Other

Project / Change Activity	Detailed Description of Project / Change Activity	ABFM Output Linkage	Responsible Officer
Education			
Financial Management Education and Training	Financial Management Education and Training including support for education and training matters associated with accrual budgeting.	7 & 8	Debbie Sadler
Legislation			
Review of the <i>Public Account Act 1986</i> and <i>Financial Management and Audit Act 1990</i>	Review of the <i>Public Account Act 1986</i> and the <i>Financial Management and Audit Act 1990</i> . The review will consider the structure of the Public Account.	3	Debbie Sadler
Data Collection and Management			
Revised data collection requests and data management	Timing, collection processes and storage of data to be reviewed by the Data Management Working Group.		Frances Hall
Systems			
Phase 4 enhancements to BMFRS	Implementation of BMFRS system enhancements.		Tony Wells
Review resourcing for testing BMFRS	Review of resourcing allocated by business units to testing Phases 1, 2 & 3, timing issues and formal strategy for the future development/enhancement of BMFRS.		Ross Smith / Jenny Scott

Project / Change Activity	Detailed Description of Project / Change Activity	ABFM Output Linkage	Responsible Officer
Review of BMFRS requirements such as level of detail, salary budgets, disaggregation, single person dependencies	Review of BMFRS requirement to include: <ul style="list-style-type: none"> • the level of detail required in BMFRS; • determine the processes currently utilised for the collection indexation and validation of salary budgets; • determine necessity and feasibility of disaggregating the integrated modules; • assess the current dependency on Devil Computing Pty Ltd for system enhancements; and • review the internal knowledge dependency that currently exist. 		Tony Wells
Other			
Review of BMB and GFAB resources and structures.	Undertake a review of GFAB and BMB resources and structures to consider cross-skilling opportunities, sole person dependencies, expansion of policy role to incorporate Budget policy and resourcing of accrual budgeting and other functions of the branches.		Andrea Lawrie / Craig Jeffery

2.4 Assumptions and constraints

The following assumptions have been recognised:

- procedural and system changes are to incorporate minimum impact on agencies; and
- the Project Team will work off-line to the Budget Management Branch of Treasury and resources within Treasury will be allocated to assist the delivery of ABFM Project Outputs, eg staff of Budget Management Branch and Government Finance and Accounting Branch.

No constraints have been identified at this time.

3 Project Management Plan

3.1 Governance

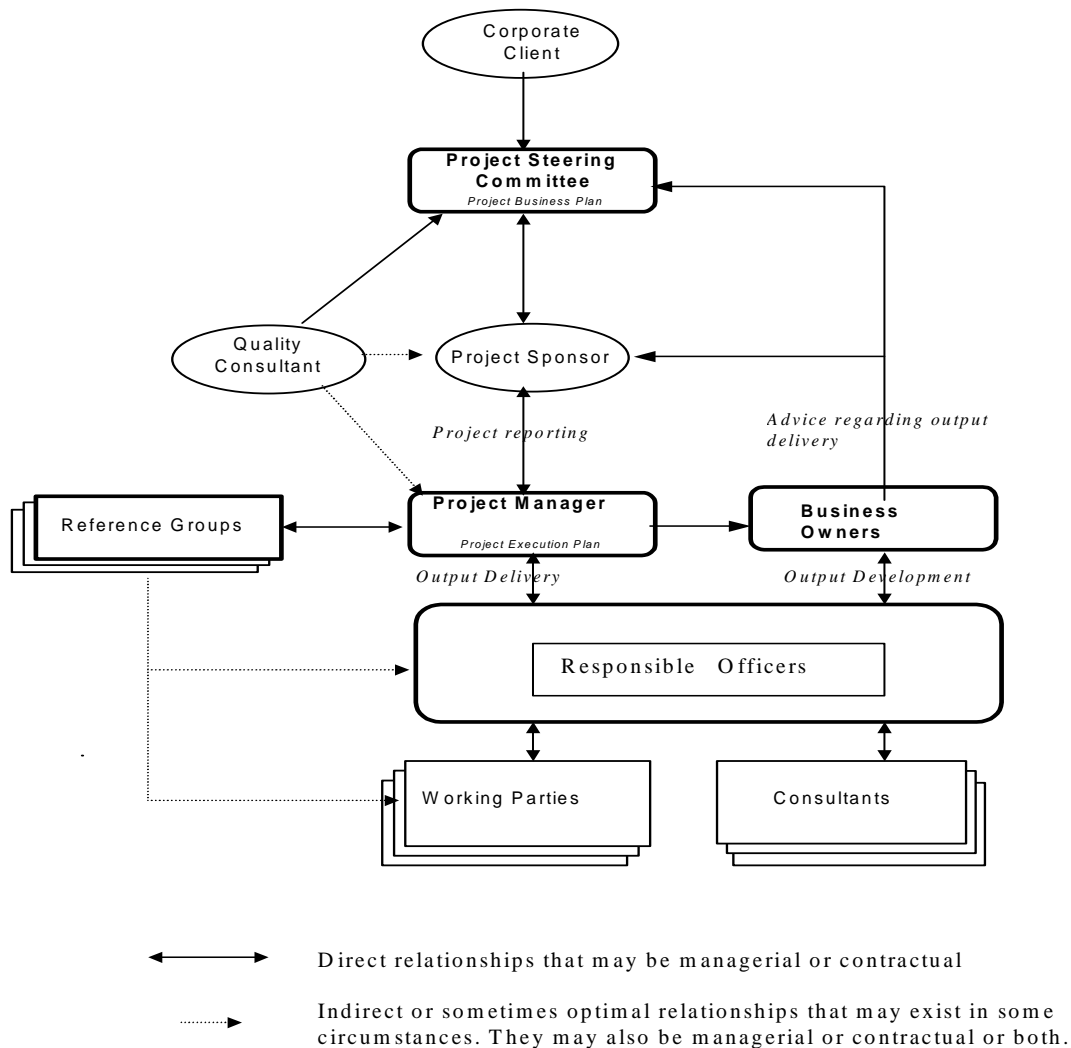
The assessment and selection of people to perform the functions within an appropriate governance structure is critical to the project's overall success. The Project's governance structure is based on the document *Project Management Guidelines 2000* prepared by the Department of Premier and Cabinet.

The revised governance arrangements for Phase 3 will be maintained for Phase 4 of the Project.

In accordance with the table of Outputs to be provided and responsible officers, noted in section 3.8 of this business plan:

- the role of the ABFM Project Manager will be to monitor the delivery of ABFM Outputs in accordance with approved milestones;
- the Project Manager will be responsible for determining the nature, quality or content of Outputs delivered for which he is the responsible officer;
- responsible officers will be identified to determine the nature, quality and content of Outputs to be delivered and will seek approval directly from the Business Owners;
- responsible officers will deliver ABFM Outputs directly to the ABFM Business Owners;
- the ABFM Business Owners will manage issues relating to Output delivery; and
- responsible officers will report on progress against ABFM milestones to the ABFM Project Manager for reporting to the Business Owners and ABFM Steering Committee.

The following diagram illustrates the Phase 4 governance arrangements:



It is considered that these governance arrangements worked well during Phase 3 of the project and will be continued into Phase 4.

3.2 Corporate Client

The Corporate Client is the owner of the project and has ultimate responsibility for it. The Secretary of the Department of Treasury and Finance, **Mr D W Challen**, is the corporate client of this Project.

3.3 Steering Committee

The Steering Committee is responsible for policy and resourcing decisions essential for the delivery of project outputs and attainment of project outcomes. A key function of the Steering Committee is to take responsibility for ensuring the appropriate management of the project's components (for further details regarding Steering Committee functions, see Appendix 2).

The Steering Committee is responsible for the review and authorisation of this Business Plan.

The Project Steering Committee membership is comprised of:

Mr Philip Mussared (Chairman)	Deputy Secretary, Budget and Finance Division, Department of Treasury and Finance;
Ms Andrea Lawrie	Director, Budget Management Branch, Department of Treasury and Finance;
Mr Craig Jeffery	Director, Government Finance and Accounting Branch, Department of Treasury and Finance;
Mr David Hudson	General Manager, Corporate Services, Department of Tourism, Parks, Heritage and the Arts;
Ms Dianne Smith	Deputy Director Corporate Services - Finance, Department of Health and Human Services;
Mr Brian Smith	Director Corporate Services, Department of Justice and Industrial Relations
Debbie Sadler	Assistant Director, Government Finance and Accounting Branch, Department of Treasury and Finance
Tony Wells	Project Manager, BMFRS Unit, Government Finance and Accounting Branch, Department of Treasury and Finance

Meetings of the Steering Committee will be held in conjunction with major Project milestones.

3.4 Project Sponsor

The Project Sponsor has the delegated authority of the Steering Committee to assist with business and project management issues as they arise outside of the formal business of the Steering Committee. The Project Sponsor is a member of the Steering Committee.

Mr Philip Mussared, Deputy Secretary, Budget and Finance Division, Department of Treasury and Finance, is the Project Sponsor.

3.5 Business Owners

Business Owners are responsible for determining the nature, quality and content of ABFM outputs, utilising the project outputs and realising the agreed project outcomes.

The Business Owners of the project are:

- **Ms Andrea Lawrie**, Director, Budget Management Branch, Treasury; and
- **Mr Craig Jeffery**, Director, Government Finance and Accounting Branch, Treasury.

The Business Owners are members of the Steering Committee.

3.6 Project Manager

The Project Manager is responsible for developing the Business Plan, organising the project into one or more sub-projects, resolving planning and implementation issues, and monitoring progress and budgets.

The Project Manager will:

- develop and maintain the Business Plan;
- manage and monitor project activity through detailed plans and schedules;
- report to the Project Sponsor the Business Owners, the Steering Committee and the Treasury Corporate Management Group at regular intervals; and
- manage (client/provider/stakeholder) expectations through formal specification and agreement of goals, objectives, scope, outputs, resources required, budget, schedule, project structure, roles and responsibilities;
- develop and maintain a communication strategy for the project and undertake communication tasks in accordance with the strategy; and
- act as a responsible officer for nominated Outputs to be delivered.

Mr Ian Pitchford, Assistant Director, Budget Management Branch, is the Project Manager.

3.7 Project Team

The role of the Project Team is to provide advice and assistance to those responsible for delivering ABFM Outputs, to monitor progress and assist with project management and communication tasks.

The core Project Team will consist of the following members:

- Principal Budget Analyst, BMB, Treasury - full time; and
- Senior Budget Analyst, BMB, Treasury - full time.

3.8 Responsible Officers

Responsible officers for delivery of the Phase 4 Outputs are:

- Ross Smith, Assistant Director, Budget Management Branch;
- the Project Manager; and
- Ms Jenny Scott, Assistant Director, Government Finance and Accounting Branch.

The Outputs to be undertaken and the corresponding responsible officers are set out in section 2.2.

3.9 Quality Consultant

Ms Maria Skillern of the Inter Agency Policy and Projects Unit of the Department of Premier and Cabinet has been appointed Quality Consultant to provide Project and Quality Management Advisory Services to the ABFM Project.

The Quality Consultant's Report will provide independent feedback to the Steering Committee on the project and quality management methodologies and processes that are being used.

3.10 Agency Reference Group

An Agency Reference Group consisting of Finance Managers and Budget Officers from each inner-Budget agency has been established. The Group, chaired by the Project Manager, will meet as required, to discuss the Project and matters associated with the implementation of Phase 4 Outputs in agencies.

Members for specific working and reference groups will be drawn from the Agency Reference Group.

Issues associated with the implementation of Phase 4 Outputs will also be communicated to agencies at monthly liaison meetings, financial management forums and via Treasury's internet site.

3.11 Consultants

Consultants may be employed, external to the business area, to provide specialist or other expertise unavailable from internal resources. Consultants may be contracted to develop materials, provide review services, technical assistance or advice, as required.

3.12 Working Groups

Working groups will be dedicated to producing a well-defined output within a specific time frame. A working group has no life beyond the delivery of that output.

Working groups and reference groups will be established to undertake specific elements of Phase 4 Outputs.

3.13 Reporting Requirements

Project reports for the Steering Committee will concentrate on the management issues of the Project and will address the following:

- the status of the Project (proceeding according to plan or not);

- for the previous reporting period;
- for the next reporting period;
- for the remaining period of the Project; and
- monitoring of milestones (for appropriate re-planning of milestones);
- a budget report (with respect to planned expenditure, actual expenditure and the deficit/surplus);
- a risk management report (which will specify any changes to the major risks identified since the previous report and modification to the strategies put in place to manage them).
- an issues report (including areas of concern, specific problems, and any action that needs to be taken by the Steering Committee); and
- other items as required.

Reports will be provided to the Business Owners at meetings to be held weekly and will address:

- the status of the individual Projects, including the monitoring of milestones (for appropriate re-planning of milestones);
- an issues report (including areas of concern, specific problems, and any action that needs to be taken by the Business Owners); and
- other items as required.

Reporting to Project stakeholders will be undertaken as appropriate. Stakeholder Management is described in more detail in Section 4 of this Business Plan.

4 Stakeholder Management Plan

4.1 Stakeholder identification and classification

Group	Group Description	Stakeholders/Target Audience
Outcome Impacted	Individuals / groups / organisations / related projects who will be impacted by the achievement of the project's outcomes.	<ul style="list-style-type: none"> • Treasurer and Treasurer's Office • Cabinet • Parliamentarians • Treasury • Heads of Agencies and agency senior executives • Auditor-General • Agency Finance Managers • Agency budget and finance officers
Output Utilisation	Groups/organisations who will be required to implement and utilise the project's outputs.	<ul style="list-style-type: none"> • Treasurer and Treasurer's Office • Cabinet and Budget Committee • Parliamentarians • Treasury • Auditor-General • Agency Finance Managers • Agency budget and finance officers • Media, Rating Agencies and other financial commentators • Public interest groups
Review	Groups/organisations who need to review the project and its outputs/outcomes.	<ul style="list-style-type: none"> • Treasurer and Treasurer's Office • Treasury Executive • Treasury Budget Strategy Committee • Treasury Corporate Management Group • Treasury Quality Assurance Committee • Auditor-General • Agency Finance Managers • Agency budget and finance officers
Provider	Groups/organisations who will be required to provide inputs and services to the project.	<ul style="list-style-type: none"> • Treasury • Agency Finance Managers • Agency budget and finance officers • Auditor-General
Output Delivery	Groups/organisations responsible for the delivery of the project's outputs.	<ul style="list-style-type: none"> • Project Manager • ABFM Team • Working Groups

Group	Group Description	Stakeholders/Target Audience
Outcome Accountable	Client groups who are the corporate sponsors/clients for the project, supporting the achievement of project outputs and outcomes.	<ul style="list-style-type: none"> • Corporate Client - Secretary, Department of Treasury and Finance. • Project Sponsor - Deputy Secretary (Budget and Finance). • Steering Committee • Business Owners
Related Projects	Related projects and change activities that will impact upon this project.	<p><i>Government Finance and Accounting Branch</i></p> <ul style="list-style-type: none"> • Business Support System enhancements • Data collection and management • Review of Financial Management Legislation • Financial Management Education and Training <p><i>Budget Management Branch</i></p> <ul style="list-style-type: none"> • Business Support System enhancements • Review business system requirements

4.2 Stakeholder Communication and Management

An effective communication strategy, including regular electronic communication with appropriate officers in all Budget sector agencies, will be implemented for Phase 4.

A separate Communication Strategy has been prepared for Phase 4 of the Project and will be reviewed and updated throughout Phase 4 to include changing requirements.

5 Financial Summary

5.1 Budget and Expenditure

Below is a table noting the approved Phase 4 Budget.

2003-04 Approved Project Budget	\$	\$
<u>SALARIES</u>		
FTEs: 1.0 x Asst Director 1.0 x Level 9 1.0 x Level 7		207 010
<u>NON SALARIES</u>		
Development of Training Materials, Publications etc	20 000	
Consultancies	20 000	
Total	40 000	247 010

6 Risk Management Plan

6.1 Defining Risks

A risk analysis was undertaken at the commencement of the project and the status of the risks to the project have been, and will continue to be regularly, reviewed throughout the project. The results of the most recent risk analysis are documented in Appendix 3. The register of risks contains:

- a unique identifier for each risk;
- a description of each risk and how it will affect the project;
- an assessment of the likelihood it will occur and the possible seriousness/impact if it does occur (low, medium, high);
- a grading of each risk according to a risk assessment table (refer to *Risk Assessment Table below*);
- who is responsible for managing the risk; and
- an outline of proposed mitigation actions (preventative and contingency).

Risk Assessment Table

	Seriousness			
		low	medium	high
Likelihood	low	E	D	C
	medium	D	C	B
	high	C	B	A

The five grades of risk have been assigned the following action responses:

Grade A: Risk management strategy and countermeasure to be identified prior to project receiving approval.

Grade B: Risk management strategy and countermeasure identified and implemented during project planning.

Grade C: Risk management strategy identified and costed for possible action if funds permit.

Grades D & E: To be noted. No action is planned.

Project Outcome Risks

The Phase 4 Outcome risks are outlined in the following table. The change column indicated the change in Outcome risks from those identified for Phase 3.

A Risk Register, including risk management strategies for the grade A and B risks, is provided in Appendix 3.

No	Risk factor	Likelihood	Seriousness	Grade	Change
A1	Agency reticence to implement changes required for the accrual budgeting and financial management framework.	Low	High	C	-
A2	Lack of appropriate skills within Treasury.	Low	High	C	-
A3	Lack of appropriate skills within agencies limits effectiveness of utilisation of the framework.	Low	High	C	↓
A4	Competing Government and agency priorities limits utilisation of the framework.	Medium	Medium	C	-
A5	Budget Stakeholders fail to understand the accrual budgeting and financial management framework.	Medium	High	B	-
A6	Government continues to focus on the Consolidated Fund	Low	High	C	↓
A7	Competing priorities within Treasury cause delays with regard to implementation of the accrual budgeting and financial management framework	Low	High	C	↓
A8	Insufficient time for changes to BMFRS to occur prior to the 2004-05 Budget process and revised 2003-04 reporting framework.	Medium	High	B	New

6.2 Managing Risks

Upon completion of the initial risk analysis and following each risk review, strategies to manage medium and high risks will be detailed, implemented and their effectiveness monitored.

6.3 Grade A & B Risk Summary

The identified risks relating to the ABFM Project have been updated and segregated into Outcome risks and Output risks. The Project Team will closely monitor the high and medium risk factors and endeavour to reduce them by the management strategies outlined in the Risk Register in Appendix 3. The following is a summary of the current A or B grade risks. The proposed strategies to manage these high risks are provided in Appendix 3.

Grade A & B Project Outcome Risks:

No	Risk factor	Likelihood	Seriousness	Grade	Change
A5	Budget Stakeholders fail to understand the accrual budgeting and financial management framework.	Medium	High	B	-
A8	Insufficient time for changes to BMFRS to occur prior to the 2004-05 Budget process and revised 2003-04 reporting framework.	Medium	High	B	New

Grade A & B Phase 4 Output Risks

No	Risk factor	Likelihood	Seriousness	Grade
1	Revised and fully documented UPF budget consolidation methodology and processes			
1.3	Availability of adequate and appropriate resources	M	H	B
2	Revised and fully documented business process for the development of the Budget.			
2.3	Availability of adequate and appropriate resources	M	H	B
3	Implementation of the revised reporting regime as a result of legislative changes to the <i>Financial Management and Audit Act 1990</i> .			
3.1	Availability of adequate and appropriate resources	H	H	A
3.4	BMFRS System report problems	M	H	B
3.5	Major Data issues to be resolved	M	H	B

No	Risk factor	Likelihood	Seriousness	Grade
3.6	Delays in Consolidation processes	M	H	B
3.9	Late change to reporting format	M	H	B
6	Training package for agencies and budget analysts in the use of Transaction Types in coding BMS and PARS data.			
6.4	Training not delivered prior to Budget development	M	H	B
7	Training package for new users and administrators of BMFRS in both Treasury and agencies, including UPF and AAS concepts.			
7.1	Availability of adequate and appropriate resources	H	H	A
8	Training package for new users and administrators of BMFRS in both Treasury and agencies, including UPF and AAS concepts.			
8.1	Availability of adequate and appropriate resources	M	H	B

7 Development Plan

7.1 Project Development Plan

A Project Team meeting will be held weekly to monitor progress and address project risks.

Meetings of the Steering Committee will be held once a month.

The key milestone dates for the implementation of accrual budgeting and associated financial management reforms for Phase 4 are as follows:

Output Reference	Output	Milestone Date
1.	Revised and fully documented UPF budget consolidation methodology and processes.	
	Complete paper recommending future approach to consolidations	1 October 2003
	Complete review 2003-04 Budget Consolidation process	15 November 2003
	Document 2004-05 Budget consolidation process	30 November 2003
2.	Revised and fully documented business process for the development of the Budget.	
	Complete draft descriptions of business processes	14 November 2003
	Complete Revised Documentation	30 November 2003
3.	Implementation of the revised reporting regime as a result of legislative changes to the <i>Financial Management and Audit Act 1990</i>.	
	Presentation to Finance Managers Forum	15 October 2003
	Workshop for agency Budget and Finance Staff	22 October 2003
	Full accrual revised estimates entered into BMS	30 November 2003
	Implementation of Half-yearly reporting functionality in BMFRS	5 December 2003
	Lock BMS against agency use to finalise estimates	15 December 2003
	Treasurer endorses Estimates	19 January 2004

	Half-yearly Report signed off by Director, Budget Management	30 January 2004
	Half-yearly Report signed off by Secretary, Department of Treasury and Finance	5 February 2004
	Half-yearly Report provided to Treasurer	6 February 2004
	Half-yearly Report published	13 Feb 2004
4.	An independent external post implementation review of Phase 3.	
	Consultants commence review	10 September 2003
	Draft Report provided to Project Manager	24 October 2003
	Final Report considered at ABFM Steering Committee meeting	27 November 2003
5.	A Report on best practice budgeting and financial reporting	
	Scoping Paper completed	11 October 2003
	Discussion Paper completed	31 December 2003
	Sign off obtained from key stakeholders and Treasurer's approval of proposed actions.	31 March 2004
	Issue endorsed Discussion Paper and implementation plan	31 May 2004
6.	Finalise the Outputs Methodology review and obtain final approval for the report and assess the recommendations from the review to prioritise and assess possibility of implementing these recommendations	
	Finalise Report	30 September 2003
	Decide feasibility of new Administered / Controlled implementation	11 October 2003
	Report Circulated to agencies	11 October 2003
	Meeting of Finance Managers to provide comments on report	31 October 2003
	Report and comments to submitted to the Treasurer	14 November 2003
	Prioritise recommendations	12 December 2003
	Revise ABFM Business Plan incorporating approved recommendations	19 December 2003

7.	Training for agencies and budget analysts in the use of Transaction Types in coding BMS and PARS data.	
	Complete documenting Transaction Type descriptions and requirements	30 September 2003
	Issue descriptions in TFRS Coding Manual	15 October 2003
	Deliver training / information session	22 October 2003
8.	Identify training requirements and co-ordinate training for new users and administrators of BMFRS in both Treasury and agencies, including UPF and AAS concepts.	
	Complete Training requirements discussions with agencies and Budget Analysts	31 January 2004
	Develop training requirements and implementation strategy paper	29 February 2004

8 Outcome Realisation Plan

The Outcome Realisation Plan (ORP) prepared for Phase 3 will be reviewed to ensure that it provides the link between the Outputs to be delivered in Phase 4 and the realisation of the Outcomes to be obtained from the ABFM Project.

The purpose of the Outcome Realisation Plan is to ensure:

- the project is managed in accordance with a stated Outcome;
- stakeholder utilisation of the Outputs are linked to the Outcome;
- that the success of a project's Outputs are assessed and corrective action undertaken if required; and
- the planned project Outcome is achieved prior to formal project closure.

9 Quality Management

9.1 Quality Management Plan

The Quality Management Plan is made up of the following components:

- proven methodologies and standards;
- effective monitoring procedures;
- effective change/issues/problem management;
- review and acceptance procedures; and
- appropriate documentation and record keeping..

Methodologies and Standards

The ABFM Project utilised the following sources:

- the Tasmanian Government's *Project Management Guidelines 2000*;
- Rob Thomsett's project management methodologies; and
- John Smyrk's ITO methodology.

Effective Monitoring Procedures;

Effective Change/Issues/Problem Management;

A paper for endorsement by Steering Committee will support changes to scope and Outputs.

An Issue Register will be maintained and issues will be managed through the Business Owners, Sponsor or Steering Committee depending on the level of the issue to be resolved.

Review and Acceptance Procedures; and

All written reports will be subject to the Treasury QA processes.

Proposed variations to be entered into BMFRS as a result of the Consolidations Review will be reviewed by officers in GFAB or BMB.

Appropriate Documentation and Record Keeping

Appropriate documentation of Steering Committee, Business Owner and Working Group meetings and decisions will be maintained.

Appropriate file notes of discussions will be maintained.

Development Environment and Cycle

The development environment consists of the financial management processes and procedures within the Tasmanian General Government sector. The Outcome Realisation Plan further documents the current development environment.

The Outputs of the ABFM Project are developed using a phased approach. The development cycle for outputs delivered in Phase 3 consisted of:

- Finalisation of the Accrual Budgeting Framework;
- Amendments to supporting business systems;
- The presentation of the 2003-04 Budget on an accrual UPF basis; and
- Communication of the Accrual Budgeting Framework and explanation of the Budget Paper presentation to stakeholders.

Phase 4 will focus on consolidating those achievements, implementing revised reporting requirements, developing recommendations for implementing best practice budget and financial reporting, and continuing the communication and explanation of the Accrual Budgeting and Financial Management Framework and explanation of the Budget Paper presentation to stakeholders.

10 Appendices

Table 4: Appendices

Appendix	Description
Appendix 1: Steering Committee Functions	Details the primary functions of the Steering Committee.
Appendix 2: Risk Management Strategy	Provides details of the medium and high risk areas, including minimisation strategies, the impact of each risk on the project and an assessment of the current situation.

Appendix 1: Project Management Methodology

The project management methodology adopted for the ABFM Project is based on the “*Guidelines for Project Management Version 5.0*” available from the Inter Agency policy and Projects Unit of the Department of Premier and Cabinet.

This approach makes a clear distinction between corporate, business and project information sets used for project management and advocates three levels of supporting documentation. The documentation also provides both a record of decisions and a means of documenting assumptions on which decisions were based. The information and documentation sets, together with a component that has joint responsibility, are illustrated in figure 1.1.

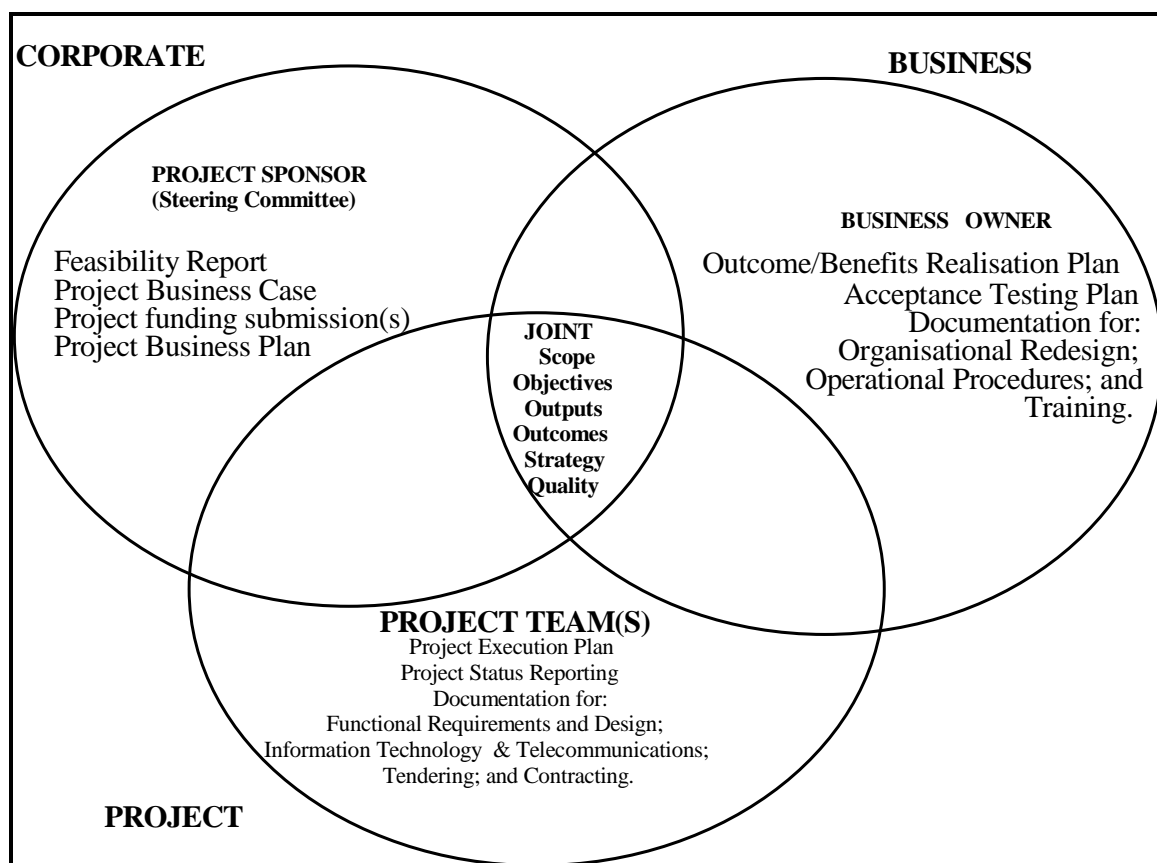


Figure 1.1 – Project Management Documentation

(Tasmanian Project Management Guidelines V5.0 February 2002, p69)

Appendix 2: Steering Committee Functions

Steering Committee Functions

The primary function of the Steering Committee is to ensure that the approval, development and support of the project reflects the strategic direction of the Treasury Executive. The Steering Committee will maintain responsibility for the managerial control system which covers business issues such as objectives, resources, managing stakeholders etc.

Generally all major milestones will be endorsed by the Steering Committee prior to being presented to the Treasury Executive for final approval.

The Steering Committee has six major functions:

- approval of changes to the project and its supporting documentation ie. Project Business and Outcome Realisation Plans;
- monitoring and review of the project;
- assistance to the project when required;
- resolution of project conflicts;
- ensuring successful implementation of the project; and
- formal acceptance of project deliverables.

Approval of changes to the Project and supporting documentation

The Steering Committee is responsible for approving the Project Business Plan and, during the course of the project, determines whether to proceed with further phases. Specifically, the Steering Committee approves: the prioritisation of the project objectives; the budget; minimum deliverables; schedule and budget constraints; and risk minimisation strategies.

Once approved, the Project Business Plan and other documents become managed documents, subject to a formal change process, requiring the approval of the Steering Committee.

The Steering Committee will be provided with the following information in support of a proposed change:

- the nature and reason for the variation;
- effect of the change;
- a revised document, eg. Business Plan,

- details of actions taken by the Project Manager to contain the change; and
- suggested actions for the Steering Committee to consider.

Monitoring and Review of the Project

The Steering Committee reviews the status of the project at least at the end of each phase of the project development cycle and determines whether the project team should progress to the next stage of the project. The review focuses on the Project Business Plan and Outcome Realisation Plan and any variations in the key components, such as objective, risk, cost, returns, and quality.

Assistance to the Project

The Steering Committee shall assist the Business Owners and Project Manager to resolve changes to the project thus ensuring that the project remains under control.

Resolution of Project Conflicts

Project conflicts can arise, for example, from resource allocation, product quality, level of commitment of project stakeholders, and related projects.

The project manager will provide the first reference point for the solution of problems and it is anticipated that most of the internal project problems will be resolved by the Project Manager.

Problems that arise that are outside the control of the Project Manager will be referred to the Project Sponsor, Business Owner(s) or Steering Committee Representative for Steering Committee resolution.

Formal acceptance of Project deliverables

Project deliverables shall be provided to the Steering Committee for final review and acceptance following Business Owners acceptance and/or review. Once a deliverable has been accepted by the Steering Committee any changes will be subject to formal change control and will require acceptance prior to the issue of a new release.

Appendix 3: Risk Register (as at 14 October 2003)

Outcome Risks

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS¹
A1	Agency reticence to implement changes required for the accrual budgeting and financial management framework.	Low	High	C	-				
A2	Lack of appropriate skills within Treasury.	Low	High	C	-				
A3	Lack of appropriate skills within agencies limits effectiveness of utilisation of the framework.	Low	High	C	↓				
A4	Competing Government and agency priorities limits utilisation of the framework.	Medium	Medium	C	-				
A5	Budget Stakeholders fail to understand the accrual budgeting and financial management framework. <ul style="list-style-type: none"> The Government and Parliamentarians are not yet familiar with the accrual 	Medium	High	B	-	A comprehensive communication and education program, following on from the Phase 3 program, will be developed and promoted to Parliamentarians and			

¹ WBS = Work Breakdown Structure, this is to indicate that the identified mitigation action has been included in the WBS (workplan).

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS¹
	budgeting framework and Budget Paper presentation. <ul style="list-style-type: none"> • Parliamentarians and other users may fail to understand and use the new accrual UPF measures adopted under the new framework. • Focus may remain on the Consolidated Fund or the cash position, rather than the accrual position. 					Parliamentarians and other users to ensure that the new framework and Budget Paper presentation is correctly understood			
A6	Government continues to focus on the Consolidated Fund	Low	High	C	↓				
A7	Competing priorities within Treasury cause delays with regard to implementation of the accrual budgeting and financial management framework	Low	High	C	↓				

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS¹
A8	<p>Insufficient time for changes to BMFRS to occur prior to the 2004-05 Budget process and revised 2003-04 reporting framework.</p> <ul style="list-style-type: none"> Competing priorities and unexpected system problems have the potential to delay the completion of enhancements to BMS. Delays in enhancements to BMS will directly affect the implementation of the new half yearly report in particular. 	Medium	High	B	New	Regular meetings with the Business Owners to ensure they are aware of the importance of changing BMS as early as possible. Development of adequate testing plans and ensuring adequate and appropriate resources are assigned to testing and software and report correction activities.			

Output Risks

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
1	Revised and fully documented UPF budget consolidation methodology and processes.								
1.1	Consolidation process not revised prior to 2004-05 Budget development	L	H	C	New				
1.2	Not all Consolidation issues addressed	L	H	C	New				

² WBS = Work Breakdown Structure, this is to indicate that the identified mitigation action has been included in the WBS (workplan).

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
1.3	<p>Availability of adequate and appropriate resources</p> <ul style="list-style-type: none"> • The availability of staff with the appropriate understanding of the UPF consolidation process and coding issues is essential for the completion of the output. • Phase 4 system enhancement problems create conflicting priorities 	M	H	B	New	Regular meetings with the Business Owners to ensure they are aware of resource requirements and early recruiting of sufficient, appropriately skilled resources.			
2	Revised and fully documented business process for the development of the Budget.								
2.1	Business Practices not revised	M	M	C	New				
2.2	Not all issues addresses	M	M	C	New				
2.3	<p>Availability of adequate and appropriate resources</p> <ul style="list-style-type: none"> •Competing priorities may cause delays in documentation of business processes. •Competing priorities, such as the implementation of departmental re-structures, frequently exist within the Budget Management Branch and the departure of some branch personnel will increase 	M	H	B	New	Regular meetings with the Business Owners to highlight resourcing issues and the importance of their role in ensuring that the output is achieved within the timeframes provided.			

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
	the risk.								
3	Implementation of the revised reporting regime as a result of legislative changes to the <i>Financial Management and Audit Act 1990</i>.								
3.1	<p>Availability of adequate and appropriate resources</p> <ul style="list-style-type: none"> •The achievement of this output is very dependent on key personnel . •The implementation of the new half-yearly report under revised reporting regime will be significantly impacted if key staff are unavailable for extended periods through competing priorities, sickness or departure. 	H	H	A	New	Regular meetings with the Business Owners to ensure they are aware of any emerging resourcing issues and the issues are addressed as a matter of priority.			
3.2	Agencies not able to provide revised estimates by required date	L	H	C	New				
3.3	Agencies not able to provide accrual files by required date	L	H	C	New				
3.4	BMFRS System report problems	M	H	B	New	Ensuring appropriate and comprehensive testing is completed using skilled staff.	Jenny Scott / Ross Smith		
3.5	<p>Major data quality issues to be resolved</p> <ul style="list-style-type: none"> • There are a small number of data issues to be addressed. 	M	H	B	New	The consolidation processes currently being completed for the 2002-03 financial reports and the review of the 2002-03 actuals files should identify	Jenny Scott / Ross Smith		

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
						major issues to be addressed. Explanation of data issues to, and follow up by, Budget and Financial analysts will allow early correction of data issues. Regular advice to Business Owners on issues will ensure appropriate priority is attached to corrective action.			
3.5	Delays finalising revised estimates	M	M	C	New				
3.6	Delays in Consolidation processes <ul style="list-style-type: none"> The main risks are resources, data and system problems. There are no underlying problems that will delay the process. 	M	H	B	New	The risk will be minimised by addressing associated risk elements outlined above. Regular advice to Business Owners to ensure that additional resources can be made available to address issues.			
3.7	Late changes to revised estimates	M	M	C	New				
3.8	Delays in finalising commentary	L	H	C	New				

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
3.9	Late change to reporting format <ul style="list-style-type: none"> Clearance process of the format has commenced to ensure early finalisation of the format. 	M	H	B	New	Early clearance of the reporting format through Treasury and the Treasurer's Office will minimise the risk of change. The availability of resources to implement any last minute system reporting changes and related software changes			
3.10	Agency restructures resulting from Ministerial reshuffle	M	M	C	New				
4	An independent external post implementation review of Phase 3.								
4.1	Delays in tender process	M	L	D	New				
4.2	Quotes exceed budget	L	H	C	New				
4.3	Consultant unable to complete project	L	H	C	New				
5	A report on best practice budgeting and financial reporting								
5.1	Availability of adequate and appropriate resources	L	H	C	New				
5.2	Delays in finalising scope	L	M	D	New				

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
5.3	BP No 1 Chapters not reviewed by 31 December 2001	L	H	C	New				
5.4	Delay in finalising discussion paper by 30 November 2003	L	M	D	New				
5.5	Delay in presenting proposals to Treasurer in March 2004	L	H	C	New				
6	Report on the Review of the Outputs Methodology and an implementation plan for recommendations agreed.								
6.1	Delay in approval of report	L	H	C	New				
6.2	Delay in assessing a prioritising recommendations	L	H	C	New				
6.3	Availability of adequate and appropriate resources due to competing priorities due to competing priorities	M	H	C	New				
6.4	Agency resources and priorities delay finalising the report and implementation strategy	M	H	C	New				
6.5	Agency opposition to recommendations	L	H	C	New				
7	Training package for agencies and budget analysts in the use of Transaction Types in coding BMS and PARS data.								
7.1	Availability of adequate and appropriate resources •The achievement of this output is very dependent on key personnel.	H	H	A	New	Close monitoring of progress and early advice to Business Owners of emerging issues	Ian Pitchford		

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
7.2	Chart item descriptions and instructions not completed	L	H	C	New				
7.3	Training content not appropriately targeted	L	H	C	New				
7.4	Training not delivered prior to Budget development	M	M	C	New				
8	Training package for new users and administrators of BMFRS in both Treasury and agencies, including UPF and AAS concepts.								
8.1	<p>Availability of adequate and appropriate resources</p> <ul style="list-style-type: none"> •The achievement of this output is very dependent on the knowledge of key personnel. • Identification and co-ordination of training for new users will ensure that BMFRS is easier to use and its requirements better understood. Lack of training may result in major data issues and misuse of BMFRS. • The development of appropriate training is dependent on skilled resources being available either within Treasury to identify the training and to explain system operations/business rules. • Budget resources for development of training package 	M	H	B	New	<p>Regular meetings with the Business Owners to ensure they are aware of emerging resourcing issues and the issues are addressed as a matter of priority.</p> <p>Use of training consultants to develop training programs.</p>			

Id	Description of Risk Identify consequences	Likelihood	Seriousness	Grade	Change	Mitigation Actions	Responsible Officer	Cost	WBS²
8.2	Lack of agency support	L	H	C	New				
8.3	Training course/s content not appropriately targeted	L	H	C	New				