

Government Efficiency and Accountability Review (GEAR)

GEAR13 Board Meeting
March 19th 2019



<https://gear.delaware.gov/>

Agenda

30 min

1. Introductions
2. Old Business
 - Review/approve minutes
 - 2019 Schedule
 - GEAR team update

3. New business

4. Deep Dive

- Education
- Financial Services Delivery

5. Open Topics discussion -- Board

6. Public Comment

7. Adjourn

90 min

Opening Comments

The third year of GEAR has officially begun!



Old Business

Review/Approve Minutes from Prior Board meeting

*Sent to Board for review **March 4th, 2019***



New Business

2019 GEAR Board Schedule

Wednesday, January 17, 2019

9:00am to 11:00am

Haslet Armory, Conference Room 219

Tuesday, March 19, 2019

9:00am to 11:00am

Buena Vista, Buck Library

Wednesday, May 16, 2019

8:00am to 10:00am

Haslet Armory, Conference Room 219

Tuesday, July 16, 2019

9:00am to 11:00am

Buena Vista, Buck Library

Wednesday, September 18, 2019

10:00am to 12:00pm

Haslet Armory, Conference Room 219

Tuesday, November 19, 2019

8:00am to 10:00am

Buena Vista, Buck Library



New Business

2019 Deep Dive Schedule

Wednesday, January 17, 2019

Information Technology
GEAR

Tuesday, March 19, 2019

Education
Financial Services

Wednesday, May 16, 2019

DHSS & Healthcare
Criminal Justice

Tuesday, July 16, 2019

Information Technology
Human Resources

Wednesday, September 18, 2019

Financial Services, Education
Criminal Justice

Tuesday, November 19, 2019

DHSS & Healthcare
P3 – Public/Private Partnerships

Action: HR second Deep Dive schedule needed



New Business



GEAR Team Update

- GEAR P3 Award
 - 20 nominations
 - Marked improvement in quality of submissions
 - Private sector participation
- DHSS Research, Innovation and Humanity Day (1/25/19)
- GEAR has impact on JFC hearings, e.g., DOF, DHSS
- GEAR Financial Services Delivery Team welcomes Kathy McGuinness, Colleen Davis, and their teams
- EdGEAR
 - GEAR team and DOE (CL) Met with DOE and school district business managers about EdGEAR
 - DOE gained support for EdGEAR from District Superintendents
 - EdGEAR now entering formal design phase
- *Standing updates:*
 - *Information Technology update*
 - *Human Resources Delivery update*
 - *DNREC Connect*

Deep Dive

Education

GEAR Projects - Education

- Council on Educational Technology
- Data standardization for financial transparency
- EdGEAR

Council on Educational Technology

Overview

Functions

- Provide strategic guidance
- Conduct needs assessments
- Offer policy and budget recommendations
- Plan to ensure alignment between state and local efforts
- Support technology-related procurement
- Define acceptable use policies, procedures, and processes

Council on Educational Technology

Overview

- The Council includes members from DOE, DTI, districts, charters, OMB, CG
- Progress since last Deep Dive
 - Members designated
 - Two Members meetings held (1/17/19, 2/26/19)
 - Three meetings scheduled (3/21/19, 4/29/19, 5/31/19)
 - Presentations on the modern classroom hosted
 - Vision statement drafted and focus areas identified

Council on Educational Technology

In Progress

- Establishing priorities
- Identifying opportunities

Next Steps

- Needs assessment

Challenges

- Focusing on the future, not the past
- Staying out of the detail level

GEAR Board

- As efforts are identified the Council may request the help of industry experts in specific areas
 - Needs assessment

Financial Reporting Data Standardization

Overview

- DOE is required to report expenditure data at the school and/or local education agency (LEA) level for several purposes
 - Federal reporting (F-33, NPEFS, IDEA Maintenance of Effort/Excess Costs)
 - ESSA – Every Student Succeeds Act – requires school-level expenditure reporting
 - SB172 – extends ESSA reporting into additional categories
- There is currently no clean and consistent way to map expenditures into required reporting categories

Financial Reporting Data Standardization

Overview

- Standardizing fiscal coding across LEAs will enable us to make reporting more accurate, more timely, more transparent, more meaningful
- Other agencies may have similar requirements and can learn from or join this effort

Financial Reporting Data Standardization

Progress since last Deep Dive

- ESSA Report Card implemented
- Public meetings held; suggestions documented
- Financial transparency page established on DOE Web site
- School Code standardization complete
- Account code standardization meetings regularly held, with participation from DOE, DOA, districts, charters
- DOE participation in broader DOA account code standardization effort

Financial Reporting Data Standardization

In Progress

- Account code standardization meetings
- Mapping what needs to be reported for ESSA, SB172, federal requirements
- Epilogue requiring standard code usage is in the FY20 Governor's Recommended Budget

Next Steps

- Analyze large categories of spend for opportunities to increase transparency
- Develop and publish standardized fiscal coding manual for districts/charters
- Look for synergies with the Open Data effort

Financial Reporting Data Standardization

Challenges

- Current codes do not classify spending by purpose (instructional, student support, administrative, etc.) -- sometimes implied at best
- SB172 and ESSA timelines mean FY2018 and FY2019 spending is self-reported by districts/charters before standard codes are fully in use (July 2019)

GEAR Board

- Support in enhancing available set of account codes
- Coordination with other agencies with similar needs

EdGEAR

Overview

GEAR-like organization under the leadership of the school districts

- Superintendents
- Business Managers
- Procurement Officials

EdGEAR

In Progress

- Determining structure and membership

Next Steps

- Kick-off meeting
- Identify opportunities
- Set priorities
- Easy wins to prove the concept

EdGEAR

Challenges

- Time
- Diverse needs and capabilities

GEAR Board

- GEAR staff support (at least in the beginning)

Deep Dive

Financial Services Delivery

Deep Dive

Financial Services Delivery

1. Banking Architecture Redesign
2. Centralized Land Inventory Database
3. Senior Financial Officer Roundtable
4. Update on Other FSD Projects

Banking Architecture Redesign

Overview

- OST provides State with transaction and cash management services ensuring sound fiscal stewardship over financial assets, systems, and processes
- Comprehensive review of statewide banking architecture identified significant opportunities for improvement, including:
 - Operational efficiency
 - Risk reduction
 - Improved customer service
 - Cost savings / Enhanced earnings
- Based on the results of the banking study, CMPB approved amending the banking architecture and issuing a comprehensive banking services RFP

Banking Architecture Redesign

In Progress

- Received approval from the CMPB to negotiate contracts with selected vendors (11/28)
 - Collections / Disbursements / Check Printing: JP Morgan
 - Lockboxes: JP Morgan
 - P-Card: JP Morgan
 - Stored Value Cards: US Bank
- Executed Stored Value Card contract w/ US Bank (3/6)
- Published Local Banking RFP (3/8)
 - Due to the limited scope, these services were excluded from last year's General Banking RFP
- Finalizing new P-Card contract with JPM (ongoing)
- Coordinating implementation kickoff meetings with Stored Value Card users (ongoing)

Banking Architecture Redesign

Next Steps

- Complete P-Card and banking contract negotiations with JPM
 - P-Card Target Date: March 31, 2019
 - Banking Target Date: April 30, 2019
- Establish formal project/program management structure and begin drafting comprehensive project plans, including:
 - Implementation
 - Testing
 - Change management, training and communications
- Confirm technical resource requirements w/ DTI
- Evaluate local banking proposals and select vendors (April)
- Present RFP award winners to the CMPB for approval (May)
- Complete contract negotiations with local bank award winners (June)

Banking Architecture Redesign

Challenges

- Complex long-term statewide implementation requires additional resources with significant project management and/or banking services experience
 - Governor's recommended budget includes 3 additional OST resources
- Sustained participation of subject matter experts from State organizations is needed throughout project life-cycle
- Improving banking behaviors and product usage may require training, education, and/or policy changes
- Contracts with certain incumbent providers may need to be extended prior to calendar year-end to account for transition timelines

Banking Architecture Redesign

GEAR Board Requests

- Create awareness and promote the benefits within your respective agencies
- Consider impacts of the banking project on your agency and plan accordingly (i.e. systems, staffing, processes, etc.)
- Identify agency resources to serve as subject matter experts and project liaisons
- Ensure all current and future accounts are opened in accordance with the DOF/DOA's Budget and Accounting Policy Manual (BAM)
- Prevent agencies from entering into separate banking agreements, all contracts should be centralized within OST
- Please contact Joshua.Berkow@delaware.gov and Khary.DeWitt@delaware.gov with any questions or concerns

OSPC Tasks under GEAR

- **Establish Centralized Land Inventory Database**
- Improve Data Integration and Mapping
- Require all State Agencies to use Delaware Population Consortium Projections

Establish Centralized State Land Inventory Database

Overview

Issues

- There is no central list or database of all lands owned or leased by the State of Delaware
- Lack of centralized database/list can lead to inefficient and duplicative efforts to manage real property
 - Shared lists represent a point in time, rather than real time data
 - Each agency/division develops their own database/list and procedures
 - New property acquisition/property disposition not reflected in all lists leading to potentially inaccurate data
- Impossible to understand the “big picture” of State real property holdings or management

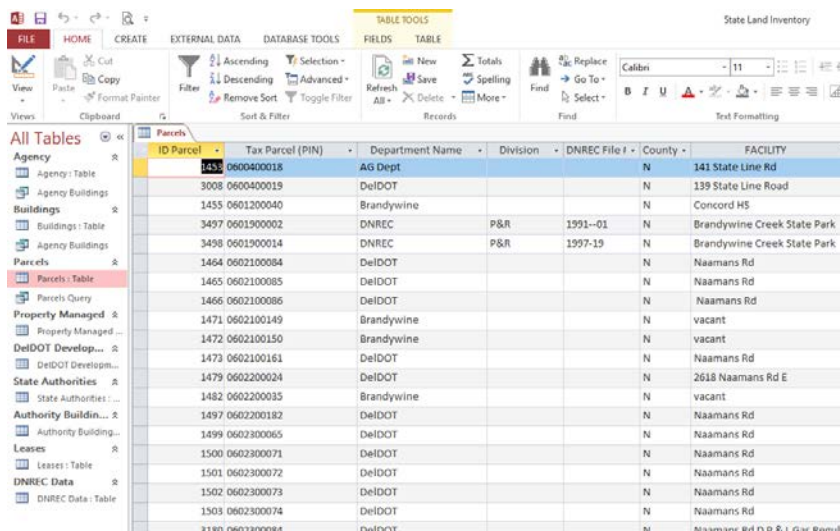
Establish Centralized State Land Inventory Database

Different lists/databases are maintained by each agency or division with responsibility for real property

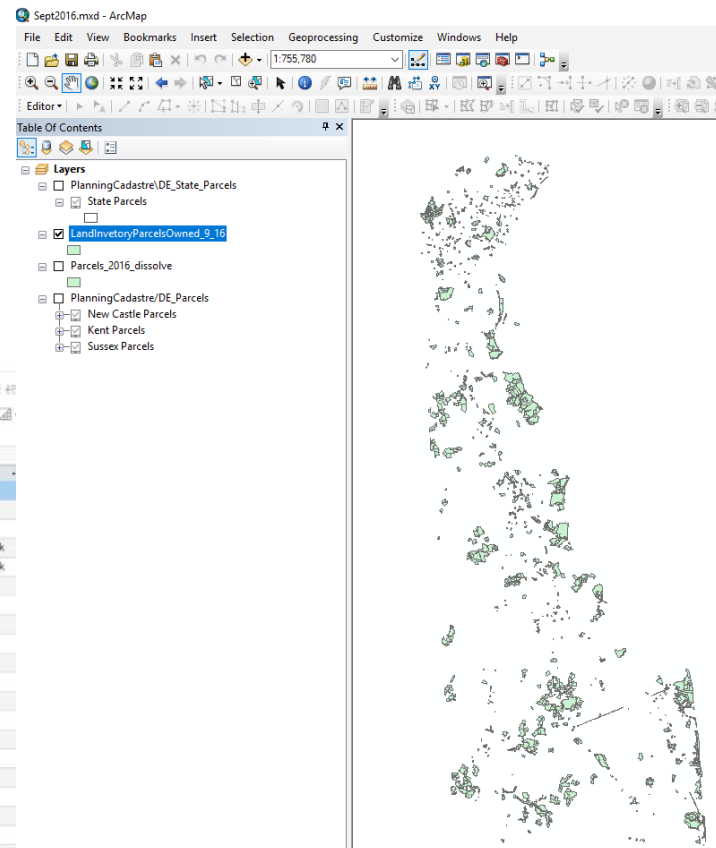
	A	B	C	D	E	F	G	H	I	J	K
	ID	Agency Code ID	Manage Dept	Land Owned	Occupant	Insured	Tax Parcel	County	Funding Group	Asset ID	Name of Building
1270 Lake Fore	25	10-02-00	OMB		JP Court	TRUE	0703720246	N	CAPTL	000000002018	J.P. Court 10 & 12
1271 Lake Fore	966	10-02-00	OMB		OMB	TRUE	0704140298	N	CAPTL	000000001787	Absalom Jones Leased to Comm Cnt
1272 Lake Fore	57	10-02-00	OMB		Fire Marshall	TRUE	1001800006	N	CAPTL	000000001854	NCC Fire Marshal's Office Ground Lease
1273 Lake Fore	58	10-02-00	OMB		Fire Marshall	TRUE	1001800006	N	CAPTL	000000001855	NCC Fire Training Center Ground Lease
1274 Lake Fore	12	10-02-00	OMB		Homeland Security	TRUE	1102700013	N	CAPTL	000000001873	State Police Troop #2
	13	10-02-00	OMB		Homeland Security	TRUE	1102700013	N	CAPTL		State Police Troop #2 Maintenance Garage
	24	10-02-00	OMB		JP Court	TRUE	1-17-01018-02-3401-00001	K	CAPTL	000000002021	J.P. Court 8 / Smyrna School Dist

Establish Centralized State Land Inventory Database

The OSPC has attempted to create a Statewide database of real property using the data and lists from multiple agencies and divisions. This effort involves continuous updating, but is not “real time” in that changes made by one agency/division are not automatically updated



ID Parcel	Tax Parcel (PIN)	Department Name	Division	DNREC File #	County	FACILITY
1453	0600400018	AG Dept			N	141 State Line Rd
3008	0600400019	DelDOT			N	139 State Line Road
1455	0601200040	Brandywine			N	Concord HS
3497	0601900002	DNREC	P&R	1991-01	N	Brandywine Creek State Park
3498	0601900014	DNREC	P&R	1997-19	N	Brandywine Creek State Park
1464	0602100084	DelDOT			N	Naamans Rd
1465	0602100085	DelDOT			N	Naamans Rd
1466	0602100086	DelDOT			N	Naamans Rd
1471	0602100149	Brandywine			N	vacant
1472	0602100150	Brandywine			N	vacant
1473	0602100161	DelDOT			N	Naamans Rd
1479	0602200024	DelDOT			N	2618 Naamans Rd E
1482	0602200035	Brandywine			N	vacant
1497	0602200182	DelDOT			N	Naamans Rd
1499	0602300065	DelDOT			N	Naamans Rd
1500	0602300071	DelDOT			N	Naamans Rd
1501	0602300072	DelDOT			N	Naamans Rd
1502	0602300073	DelDOT			N	Naamans Rd
1503	0602300074	DelDOT			N	Naamans Rd
1504	0602300075	DelDOT			N	Naamans Rd



Establish Centralized State Land Inventory Database

Next Steps

- OSPC has initiated contract with the University of Delaware, Institute for Public Administration (IPA) to gather requirements from stakeholder agencies on their methods for tracking and maintaining information on real property they own and/or manage
- Contract cost of **\$32,500** will be paid through contracting vehicle set up with IPA through the OSPC
- Requirements gathering starting in mid-March 2019
- Expected delivery date of requirements gathering is July 1, 2019
- Establish business case with DTI to design and build the centralized database

Establish Centralized State Land Inventory Database

Challenges

- Funding needed to create the statewide database and agency interface
 - Amount TBD based on business case
- Database design must accommodate unique needs of different users
- Participation and buy-in of all agencies/divisions will be needed for the effort to be a success
 - Agency staff work flow may have to be adjusted

Establish Centralized State Land Inventory Database

GEAR Board Action

- Board members should encourage agency staff to participate in requirements gathering to create business case for this project
- Board members should encourage agency staff responsible for real property to coordinate their activities with this effort
- Board members should enable adoption of new database tools and procedures as this effort is implemented
- Board should support requests for funding to develop and implement final centralized database – no estimates at this time, as the project needs to be scoped out

Senior Financial Officer Roundtable

- **Membership**

- FSD Team constitutes the roundtable:
 - Secretary of Finance
 - Director of OMB
 - Controller General
 - State Treasurer
 - Auditor of Accounts
 - Chief Financial Officer of the Delaware Judiciary
 - Representative from school district business managers
- Work team/focus group is the Financial Advisory Committee (FAC) established by the Division of Accounting (DOA) under DOF
 - Members consist of financial representatives from all State agencies

Senior Financial Officer Roundtable

- **Overview**

- **Issues**

- Significant accounting functions (purchase orders and payables, receivables and cash receipts) decentralized resulting in inconsistency in coding of expenses and revenues
 - Onerous processes – over time State developed numerous paper forms requiring multiple levels of agency approvals plus additional approvals from OMB & DOF Cabinet Heads (purchase order processes, accounts receivable write offs, missing receipt affidavits, etc.)
 - Travel expenses – State’s policies and procedures for approving and tracking travel costs are labor intensive and consume personnel resources for little benefit or savings and include a number of processes that require multiple approvals within the agency and OMB & DOA
 - Grants – State receives numerous federal grants that are managed by each department/division receiving the award with few common policies and procedures in place that benefit all grant managers

Senior Financial Officer Roundtable

- **Overview**

- **Objective**

- Ensure consistent use of State’s chart of accounts – revenue and expense account coding to produce reporting that is comparable for all agencies, especially for the school districts required to report under ESSA and SB 172
 - Reduce requirements for paper processing and review by cabinet officials for routine agency transactions, delays in processing due to multiple signature requirements can result in increased costs and create inefficiencies throughout all State agencies
 - Reduce the complexity of travel policies by establishing reasonable requirements for travel per diem and approval processes for lodging in excess of GSA rates
 - Create Statewide uniform internal control policies and procedures for common grant requirements to reduce audit findings and questioned costs in the annual single audit report

Senior Financial Officer Roundtable

- **In Progress**

- The FAC has established four subcommittees to focus on the specific areas and are working on the current projects:
 - Account coding - received worksheets from multiple agencies that have identified their specific purpose for each expense account, currently meeting to review and identify the appropriate use for each account, work is occurring in conjunction with DOE led school reporting effort
 - Onerous Processes – focus is on the purchase order process including potential increase to the purchase order threshold to be consistent with procurement, streamlining the after-the-fact purchase order process and establishing criteria for use of open order purchase orders
 - Travel – updating travel per diem policy using federal policy as guidance, investigating use of a travel management company for airline and lodging reservations (company incorporates federal GSA rate into their negotiations with hotels)
 - Grants – gathering policies and procedures from agencies with grants to assist in developing statewide policies and procedures

Senior Financial Officer Roundtable

- **Next Steps**

- By the end of CY 2019, create one manual for all State organizations and school districts defining the purpose and use of revenue and expense accounts
- Over the next 3 to 6 months revise the Budget and Accounting Policy Manual, where necessary, and communicate the changes and updates to policies and procedures for purchase orders and travel through the distribution of Accounting Memos
- During FY 2020, contract with a travel management company consistent with GSA approved rates and reduce staff time spent booking travel
- In the next 6 months, identify additional financial services processes and practices that can be improved

Senior Financial Officer Roundtable

- **Challenges**

- Changing fragmented financial practices that have “worked” for individual State entities.
- Transforming the current agency specific common practices for account coding to a statewide practice that will be consistently used

- **GEAR Board**

- Support/endorsement of changes to State financial policies and practices throughout all State organizations and school districts.
- Encourage participation in current or future initiatives which includes bringing new issues to the attention of the FAC

Travel Per Diem

- **Overview**

- Reduce travel per diem complexity that leads to inefficiencies in use and enforcement compliance and auditing
- Lead agencies: OMB (Sullivan) and DOF (Cole)
- Part of Roundtable/Financial Advisory Committee work plan
- Success to be measured in savings of processing / enforcement time and money
 - Estimated savings \$800,000, i.e. salary cost x # travel reports

Travel Per Diem

- **In Progress**

- Discussion: Provide reimbursement or a not to exceed per diem at GSA level or another set amount for meals and other costs. No cash advances.
- PCard still preferred method of payment so must address access, receipts, travel insurance eligibility/assignment
- Potential adjustments to reduce review paperwork: raise threshold for OMB/DOF review of missing receipt affidavits from \$20 to \$100 and threshold for OMB/DOF approval of lodging costs exceeding 150% of GSA rate

- **Next Steps**

- Revising State's travel policy to conform to policy changes, service delivery, approval practices
- DOF/DOA and OMB/GSS contacting second potential corporate travel management vendor that may be interested in managing the State's travel (primarily transportation and lodging)
- Continuing explorations of Federal GSA and other state travel policies

Travel Per Diem

- **Challenges/Risks**

- Engaging a travel management company is dependent upon the revision of the travel policy and awarding of new PCard contract
- Not creating uniform travel policy across all State entities—State travel policy sets minimum standards, State entities will still develop their own policies and practices
- Enforcement still an issue—how to ensure the per diem not exceeded or if not exceeded to keep travelers from keeping amounts not spent

PCard

- **Overview**

- Increase PCard usage with reduction in employee reimbursements and issuance of checks/ACH to vendors
- 2018 PCard Spend - \$152.9M with \$76.7M in card and \$76.2M on the Single Use Account (SUA) an increase of \$22.8M from 2017 with \$3.9M in card and \$18.9M SUA
- Success to be measured in increased rebate and savings through check and ACH processing (each additional \$25M of spend increases rebate \$300K/0.01% increase)

PCard

- **In Progress**

- DOF working on finalizing new contract which will be effective April 1, 2019 and includes an increase in rebate percentage as a result of the joint RFP
- DOF will eliminate the separate travel and purchase cards to create efficiencies at both the agencies and DOF with a reduction in paperwork for change requests

Governmental Accountability Act

- **Current Status:**

- SB 263 passed the Senate 19 Yes 2 Absent (June 21, 2018). Not considered by the full House. Need to start over in the current legislative session (began January 2019)

- **Action Plan:**

- Agreement made with legislators to rerun bill in its current form (no revisions)
- Director of OMB spoke to JFC co-chairs during JFC break, will be another meeting with members this week, goal to introduce and work bill this session

Governmental Accountability Act

- **Scope of Change**

- Shift focus from budget books to the budget process
- Annual budget process to be part of the performance management system, dedicated to continuous process improvement and making government more efficient, reducing costs, etc.
- Performance metrics to be used to evaluate new programs and program enhancements by both Governor and Legislature (JFC)
- Effective (full implementation) beginning with the FY 2022 budget process (starting Fall CY 2020)

Improve Data Integration & Mapping

Overview

Issue

The use of multiple data sources for State decision making leads to duplication of efforts, conflicting and competing analyses, and higher costs for both analyses and decisions made

Improve Data Integration & Mapping

In Progress

- Contracted UD-IPA to engage stakeholders in the State, research how geospatial governance is handled by other states, and evaluate previous Strategic Plans for Delaware.
- Contract will not start until July 2019 due to DelDOT budgetary constraints with their contract vehicle.
- Estimated the findings will be delivered by June 2020

Challenges

- Requirements gathering to determine the best path forward will take time
- Recommendations may require dedicated State funding and/or FTE

GEAR Board Action

- At a future time, once there are recommendations, we'll need dedicated funding and GEAR Board and agency support to put the recommendations in motion. Funding amount is unknown at this time pending outcome from recommendations report.



Delaware Population Consortium Projections

Overview

Issues

The Counties are required to use the Delaware Population Consortium population projections for planning, grants, loans etc., but State agencies, school districts and other levels of government are not. This can lead to competing versions of future population projections as well as duplicated effort in creating various projections.

Delaware Population Consortium Projections

In Progress

- SB 7 “An Act to Amend Title 29 of the Delaware Code Relating to the Delaware Population Consortium”
 - Sponsors: Senators Hanson, Ennis, Sokola, Townsend; Reps Carson, Baumbach, Brady, Briggs-King, Q. Johnson, Matthews, Ramone, Viola
 - Introduced Senate 1/10/19, out of committee
 - Passed by Senate on March 5, 2019
 - Sent to House for consideration

Challenges

- Unforeseen issues that could arise through the legislative process

GEAR Board Action

- The continued support of the GEAR Board for this legislative effort
- Board members should encourage their agency staff and consultants to use DPC projections for all planning and budgeting purposes
- Board members should encourage agency staff to participate in DPC

Contractual Real Estate Support

Objective

Engage a vendor to implement best practices and to comprehensively manage the State's Real Estate portfolio with the intent of generating long term savings.

Up to Date results

To date, renegotiated and newly negotiated leases have saved \$4.4M over the respective terms of their leases. This represents an average of \$93,000/yr across 6 locations. Much more work will be done!

Contractual Real Estate Support

Next Steps

Continue to meet with agencies, collect feedback and meet with the lessors.

Counter lessor offers with better lessee amenities, lower lease costs and where necessary, new locations.

IRAS - Integrated Revenue Admin System

- Replace DOR legacy infrastructure and (100+) systems with modern systems
- Improve security and provide better single view of the taxpayer
- RFP issued August'18
- Solution implemented in 3 major releases over 4 years
- 1,500 business and technical requirements to be implemented
- Oversight through clearly defined governance and project management processes
- Comprehensive software testing program

IRAS – Current and Future States

Current State

- Cyber attacks difficult to stop with aging technology
- Legacy tax applications mean in poor data/systems integration
- Difficult to create accurate/consolidated reporting
- Specialized personnel needed to maintain outdated systems and languages
- Labor intensive to make changes driven by legislation
- Single view of the taxpayer for staff difficult – even harder to create a single view for customer

Future State

- More secure and safe
- Built specifically to support statewide revenue collection
- Single taxpayer view for customer and staff
- Easier integrated application to support
- Architected for performance and scalability
- Significant business workflow efficiency
- Modernized & user friendly experience

IRAS - In Progress

Process

- Team working to improve current annual tax season processes. These efficiency gains enable deeper IRAS resource deployment capabilities
- Team engaged in IRAS Contract/SOW development and negotiation with selected vendor
- Team engaged in 11 IRAS Readiness initiatives in order to ensure a rapid project startup

Timeline

- RFP completed and issued on August 10, 2018
- Vendor proposals received on November 7, 2018
- Proposal evaluations conducted from November 8 - 28, 2018
- Vendor demos conducted from January 28th to February 7, 2019
- Vendor Negotiations begun February, 2019
- Contract (Scheduled May, 2019)
- Project Launch July, 2019

IRAS Project Readiness Initiatives Underway

- Develop Contract/Statement of Work
- Project Plan Development
- External Interface Readiness
- Data Conversion Readiness
- Data Cleansing
- Tax Binder Readiness
- Business Process Task Force
- Forms Modernization and MeF Readiness
- Outbound Correspondence Quality Readiness
- Audit Review Readiness
- Dual System Data Synchronization
- Tax Type Decommissioning

IRAS – Critical Success Factors

- Team Capacity

- Balancing modernization project readiness work with regular operational responsibilities and work load

- Contract/SOW

- Ensuring that the contract protects the interests of the State

- Project Plan

- Ensuring scope, timelines can be met with the resources allocated to the project

- Governance and Project Management

- Ensuring a strong Governance and Project Management Office is properly implemented and actively measures and communicates project status and disposition in real time.

- **Open Topics Discussion – Board**
- **Public Comment**

Adjourn



Contact



Please direct any inquiries about the Delaware GEAR program to:

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