

Improving public sector planning and reporting

1

Executive summary..... 3

Glossary..... 4

Part A – Key processes to plan 5

Part B – Capital asset plans 19

Part C – Principles for performance reporting 31

This page left blank intentionally.

Executive summary

In 1999, the Government initiated a “comprehensive government accountability project.” The Government announced that it wanted to establish a public accountability system that would change the focus of public agencies from the resources used and the activities completed to a focus on the outcomes achieved.

Achieving improved accountability for outcomes in the public sector takes time—often many years. It requires effective long-term planning and good performance reporting. This chapter contains three parts that discuss important aspects of public sector planning and reporting.

Part A of this chapter identifies the key processes that should help public agencies to prepare effective plans. Agencies in the public sector face unique challenges when they plan for the long term. For example, public agencies do not always receive the clear direction, the required authority, or the incentives they need to plan effectively.

Part B discusses the key elements that capital asset plans should contain. A capital asset plan is an integral part of an agency’s strategic plan. A capital asset plan should promote action so that an agency has the required capital assets available to provide programs as planned. Adequate capital asset plans document the actions needed to reduce the risks associated with managing capital assets.

Part C sets out the principles for useful performance reports. When public agencies publish reports following sound reporting principles, legislators and the public are better able to assess the agencies’ performance. As well, such public reporting can guide boards of directors and managers and motivate them to improve their performance.

This chapter supports the Government in its pursuit of improved performance and accountability. We hope it will stimulate discussion among legislators and managers on how to improve public sector planning and reporting.

Glossary

Accountability – the ability to demonstrate responsible action and report performance in light of agreed-upon expectations.

Control – those elements of an agency (including its resources, systems, processes, culture, structure, and activities) that, taken together, support people in the achievement of the agency's objectives.

Goal – a general statement of desired results to be achieved over an unspecified period of time.

Inputs – human, financial, or physical resources consumed in carrying out activities, producing outputs and accomplishing results.

Objective – a measurable, time-defined result to be achieved that leads to the achievement of each goal.

Outputs – goods or services actually delivered to achieve the desired result or outcome.

Outcome – consequence or result of activities.

Performance measure – measurable factors used to assess progress toward an identified objective or desired outcome.

Risk – the possibility that an agency will experience adverse consequences from events or circumstances.

Sectors of government – groups of government agencies working together to deliver common programs or to achieve common goals.

Stakeholders – individuals or groups with an interest in, or who are affected by, the agency's decisions.