



Treasury Board of Canada  
Secrétariat

Secrétariat du Conseil du Trésor  
du Canada



# Treasury Board of Canada Secrétariat **Management Accountability Framework**



accountab

Canada 

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<http://www.tbs-sct.gc.ca>

## ■ Introduction

Governments around the world are implementing fundamental management reform initiatives, and strengthening accountability is at the heart of many of these.

Canada already has one of the finest public services in the world because several generations of public service employees and many reform initiatives over three decades have each made their contribution to its excellence. But the process of modernization is never complete.

The following Treasury Board of Canada Secretariat (TBS) Management Accountability Framework (MAF) was developed to provide deputy heads and all public service managers with a list of management expectations that reflect the different elements of current management responsibilities.

## ■ Integrating TBS Management Improvement Initiatives

The Management Accountability Framework is intended to translate the vision of modern public service management, as established in *Results for Canadians*, into a set of management expectations.

The Framework reflects the many management-focussed initiatives currently underway and the vision they share. It brings together the principal elements of frameworks like those on Modern Comptrollership, Human Resources Modernization, Service Improvement and Government On-Line. In so doing, it provides a means to understand and connect various TBS management improvement initiatives.

The Framework focusses on management results rather than required capabilities; provides a basis of engagement with departments; and suggests ways for departments both to move forward and to measure progress.

For the first time, TBS will be able to work with departments and agencies within an explicit and coherent model for high organizational performance.

The Management Accountability Framework alone, however, will not suffice to provide the guidance and standards various levels and functions of management require. In its capacity as the Management Board, the Treasury Board and its Secretariat will continue to develop models and guidelines, as well as associated tools, to aid departmental interpretation and implementation of the expectations of sound management.

## ■ Overview

A key attribute of the Framework is its simplicity. It consists of 10 essential elements of sound management, followed by a series of indicators and associated measures. It recognizes that the role of public service employees is to translate the direction provided by government into results for citizens. This forms the axis of the Framework.

All government decisions must be framed by enduring public service values and the capacity to grow, learn, and innovate. Excellence starts by having management frameworks that are effective and performance information that is useful.

The following are essential to the choices made by public service managers:

- ▶ thinking about citizens first;
- ▶ applying a rigorous policy analysis;
- ▶ considering key risks;
- ▶ having the right work force;
- ▶ ensuring that public resources are managed with probity; and
- ▶ assigning clear accountabilities, with due regard to capability.

## ■ Leadership for Excellence

Below is a graphical representation of the Management Accountability Framework. Leadership is the overarching expectation of the Framework because it creates the conditions for sound management.

Leadership is exercised most effectively by ensuring that the 10 elements are all in place and working well together.

The 10 expectations are interdependent, underlining the integrative nature of modern management. Values and ethics, for example, must be woven throughout each of the other nine functions.



Leadership

Graphic 1



## Indicators

Graphic 2 presents the indicators for each expectation in the framework. These indicators are meant to convey the breadth and meaning of the expectations. By setting out the objective for each of the 10 elements, they also help to gauge progress toward those objectives.



Indicators

Graphic 2



## ■ Measures

Graphic 3 presents the measures that can be used to assess progress toward the objectives described by the indicators. While the expectations and indicators of management excellence should remain relatively stable over time, measures of management performance are likely to evolve as conditions, priorities, and government-wide targets change.

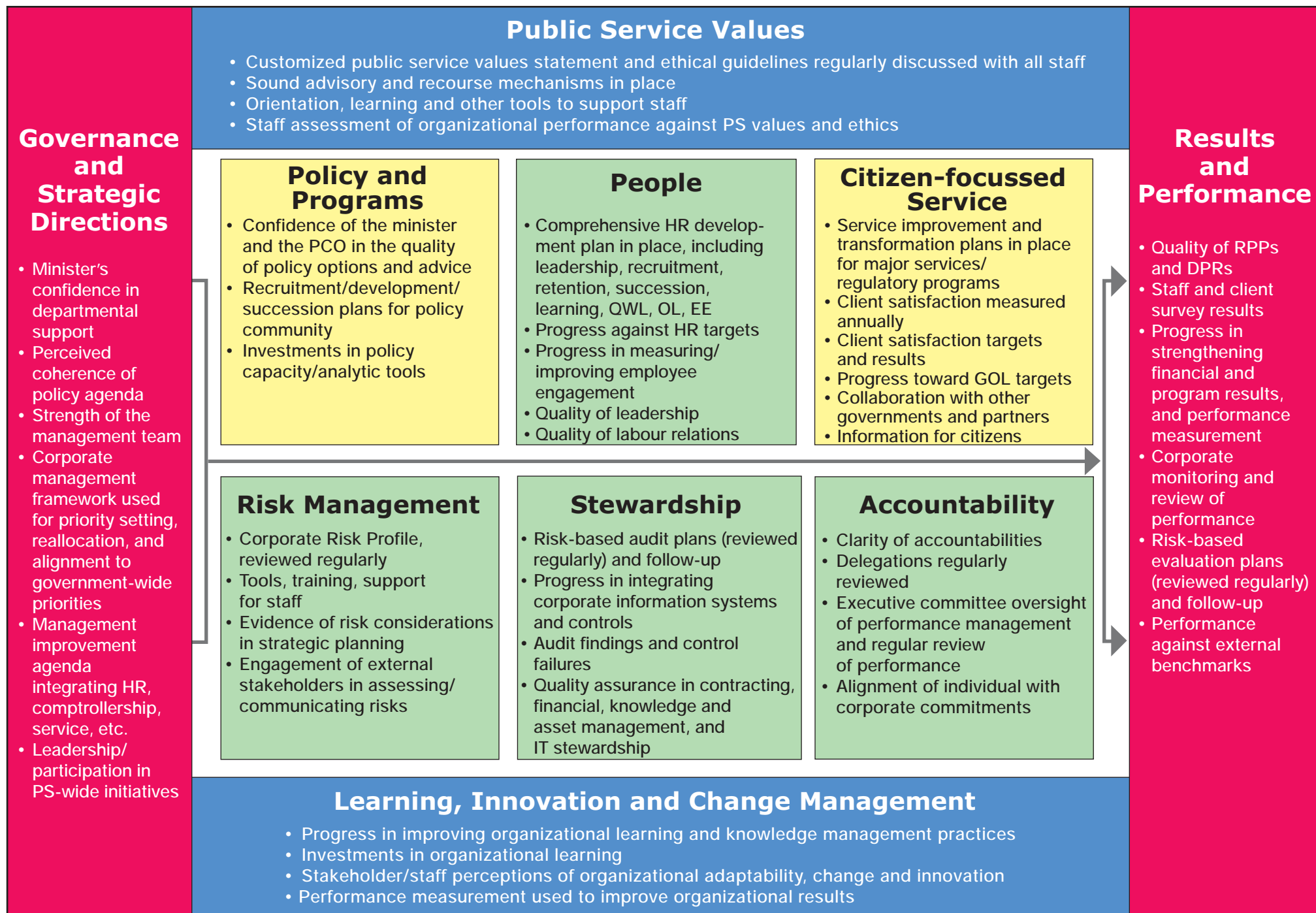
There are two kinds of measures: process measures (related to such things as completed plans or reviews) and improvement measures (staff and service satisfaction or audit findings).



measures



Graphic 3



## Implementation

Deputy heads and other public service managers can use this Framework to frame questions for themselves and for others. In some instances, for example, a deputy head might need to pose the question to, and seek the assurance of, members of the executive team. In the final analysis, the deputy head (or other public service manager) must be assured that all the expectations of sound management are being addressed, and that appropriate results are being achieved for each element, and for organizational performance as a whole.

Departments and agencies need to be able to demonstrate progress in implementing the Framework. It is recognized, however, that not all 10 expectations can be achieved at once. The Framework should not be construed as prescriptive; every department and agency must chart its own course to higher organizational performance. Within available resources, choices will have to be made: departments and agencies may need to focus on improving some areas more than others, and the priorities may differ from one organization to another. Nonetheless, the intent is that all departments and agencies demonstrate progress in each of the 10 elements.

Managers at all levels will be encouraged to use the Framework to improve the functioning of their organizations and to engage their employees on the expectations of a well-functioning organization.

The Framework is not carved in stone: it will continue to evolve as departments strengthen their management practices.

Possible applications for the Framework include the following:

- ▶ a frame of engagement between departments and agencies and TBS;
- ▶ a guide for departments and agencies to assess and monitor their management practices and disseminate information on their management improvement activities;
- ▶ a tool for all public service managers to assess organizational performance, to identify priorities for management improvement and to measure progress in management improvement;

- ▶ a means to improve departmental reporting to Parliament on management plans and performance; and
- ▶ a tool for reporting on the state of management practices across the Public Service.

## Focus on Results

The Management Accountability Framework is about strengthening accountability to

- ▶ manage our organizations effectively;
- ▶ serve ministers and government; and
- ▶ deliver on results to Canadians.

The Framework is a tool to promote a modern public service whereby

- ▶ services are focussed on citizens;
- ▶ public service values (e.g. democratic, professional, ethical, and people values) are clearly articulated and continually applied;
- ▶ effective support is provided to ministers and strategic direction is translated into results, through high organizational performance;
- ▶ decision making is transparent and accountable;
- ▶ employees are valued, and human and intellectual capacities are developed;
- ▶ spending is responsible, with sound stewardship of taxpayers' resources;
- ▶ risks are identified and corporately managed; and
- ▶ organizational performance is continually enhanced through innovation, transformation, and learning.

## Support from TBS

Advisory services can be obtained through the Comptrollership Modernization Directorate, TBS Web site or by calling (613) 957-2437. ([www.tbs-sct.gc.ca/cmo\\_mfc](http://www.tbs-sct.gc.ca/cmo_mfc)).