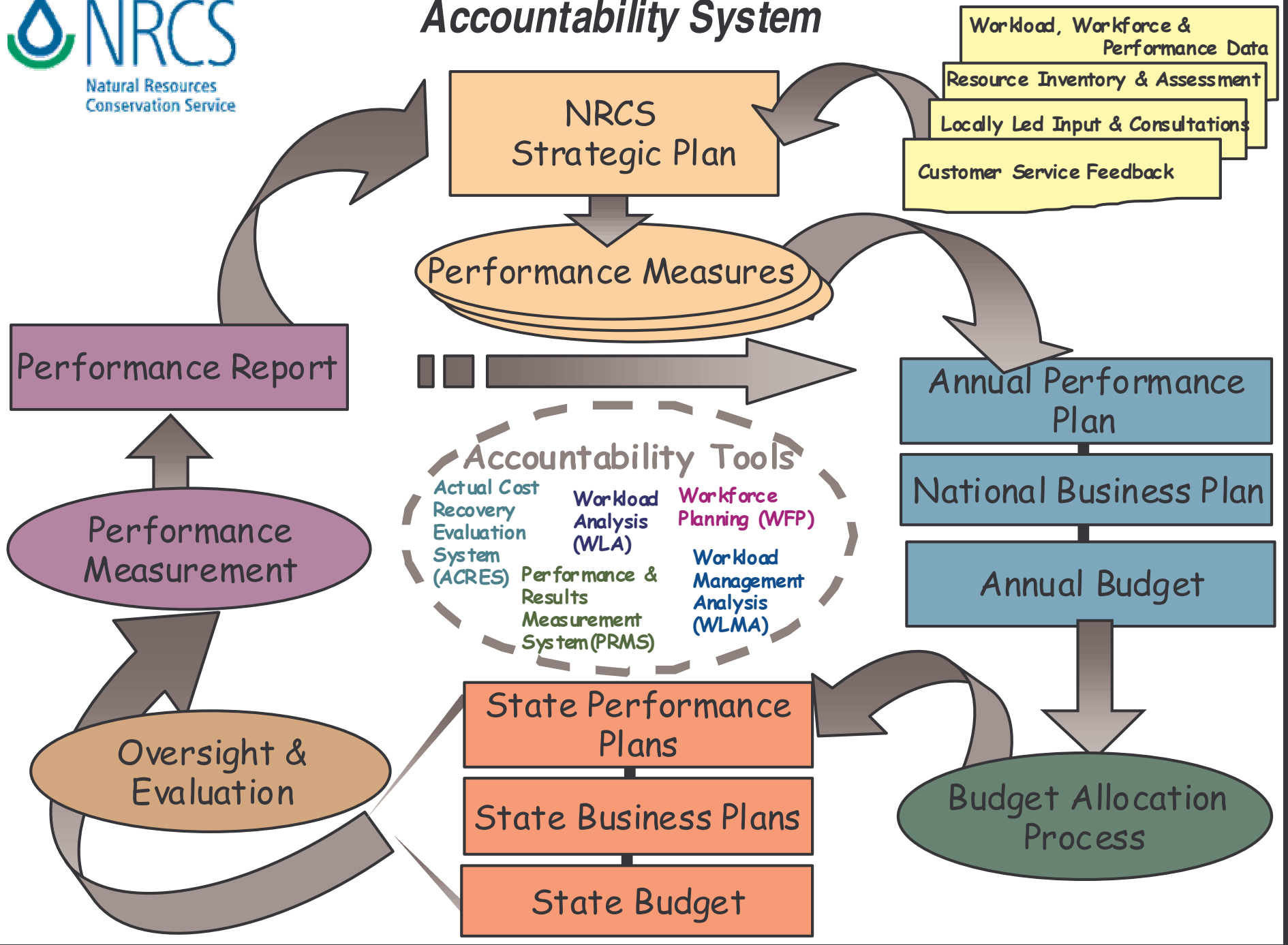


Accountability System



Agency **accountability** begins with a vision and mission, as outlined by enabling legislation and Congressional mandates. These are translated into a 5-year vision, as contained within an agency's strategic plan.

The purpose of a **strategic plan** is to formulate long term goals and objectives consistent with an organization's fundamental mission. A strategic plan also identifies how an organization intends to fulfill its mission and achieve these long term goals.

Baseline conditions and needs are identified through natural resource and socio-economic assessments of current conditions, workload and workforce data, past years' performance data, locally led input and consultations, and customer service feedback. The **Workload Analysis** system is a national database that identifies the quantity and types of human resources needed to deliver conservation to the American public. The Workload Analysis focuses on field level activities conducted by the Natural Resources Conservation Service and our conservation partners. The **Workforce Planning** process assists leadership in making staffing determinations that will result in the right people at the right place with the appropriate skills to meet the customers' changing needs.

Performance plans provide the link between the long-term goals established through strategic planning and the day-to-day activities of agency personnel, as identified in the business plan. The performance plan provides specific performance measures that address specific strategic objectives. It identifies annual performance goals that are established by performance measure, program, and quarter and submitted to the Department.

While strategic plans are long-range visionary documents and performance plans are annual documents to establish annual direction and priorities, NRCS **business plans** turn the long range vision and the annual priorities and goals into specific actions.

Through the **budget formulation** process, agency budgets are prepared and justified for the mandated and discretionary programs, in close coordination with the strategic plan and annual performance plans.

Once approved, agency financial resources are allocated to allowance holders through the **budget allocation** process. Performance plans are revised and finalized to align with program allocations.

Throughout the year, expenditure of agency staff resources are documented in the **Total Cost and Accounting System (TCAS)**. All employees record actual hours worked by conservation program and activity.

The **Foundation Financial Information System (FFIS)** provides detailed accounting information, completing the financial accounting aspects of the Integrated Accountability System.

Once goals have been established, progress towards these goals are measured on a daily basis from all levels of the agency through the **Performance and Results Measurement System (PRMS)**, NRCS' performance measurement system.

Throughout the year, **oversight** provides the agency the means of ensuring that agency activities and operations are conducted in accordance with the rules and regulations of the agency's programs, and the laws and executive orders on which the rules and regulations are based. **Evaluation** provides the agency the means of comparing actual accomplishments with goals and other measures of performance. It is used to ensure that NRCS goals, established in strategic, performance, and business plans are achieved in an efficient, effective, and equitable manner.

Performance reports are developed annually and evaluate agency progress towards performance goals. The reports include descriptions and explanations of performance shortfalls, and recommended actions. The reports influence the agency's **Strategic Plan**.

