



# Cabinet's general expectations for strategic planning

**Including information about the Treasury's work  
focused on improving strategic thinking and planning,  
and information for investment-intensive agencies**

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# Contents

- Frequently Asked Questions .....2**
- Purpose.....4**
- Audience .....4**
- Introduction .....5**
  - Why the Treasury is focused on improving strategic thinking and planning ..... 5
  - We want to see integration and an intergenerational focus from agencies ..... 5
- Cabinet’s general expectations for agencies’ strategic planning.....6**
  - Possible improvement prompts to help your agency get started ..... 6
- Information for investment-intensive agencies..... 10**
- Appendix 1: The Treasury’s working definitions for strategic thinking and planning.....12**
- Appendix 2: The Treasury’s recent work to lead the improvement of strategic thinking and planning in the public service ..... 13**
- Appendix 3: Key extracts from Cabinet paper and minute about Four Year Plans (4YPs) and strategic planning .....17**

# Frequently Asked Questions

## *Why is the Treasury focused on improving strategic thinking and planning?*

The Treasury's involvement is based on our system stewardship role for the public finance system. The quality of the public finance system is fundamental to whether government policies and public services are lifting the wellbeing of current and future generations. Better planning is also integral to agencies raising their performance and enhancing strategic financial management.

We are focused on improving strategic thinking and planning because:

- ▶ the choices agencies make and the results agencies deliver with public funding have significant intergenerational impacts
- ▶ the behaviours and processes which support strategic thinking and planning help advance stewardship and the long-term public interest
- ▶ our strategic planning review in 2018 found we need to better integrate strategic planning with decision-making and delivery in the public service.

For more, read the 'Introduction' section.

## *Are these Cabinet expectations compulsory?*

The Cabinet's general expectations are not compulsory. However, the Treasury supports these expectations and this document is a starting point to improving strategic thinking and planning.

## *What does Cabinet require for investment-intensive agencies?*

All investment-intensive agencies should continue to abide by the Cabinet circular CO (19) 6. The circular covers investment management and asset management in the state services. For more, read the 'Information for investment-intensive agencies' section.

## *Are these expectations relevant to the development of an agency's strategic intentions or Statements of Intent?*

Yes. Strategic intentions and other accountability and planning documents should be a snapshot of an agency's strategic thinking and planning behaviours and processes.

For more, read the 'The link between these expectations and agencies' performance reporting documents' subsection, and the 'Improving external performance reporting' document on the Treasury website.

## *Do the Cabinet expectations change the legislative requirements agencies still need to meet?*

No. Agencies are still required to meet current statutory reporting requirements such as those set out in the Public Finance Act 1989 or the Crown Entities Act 2004.

For more, read the 'The link between these expectations and agencies' performance reporting documents' subsection and paragraph 34 in Appendix 3.

### ***Why did Cabinet discontinue Four Year Plans?***

This was done to create more space and time for agencies to do strategic thinking and planning and start a shift towards more tailored requirements for strategic planning. The Four Year Plan process did provide benefits initially, however, over time the compliance costs had outweighed the value they provided for agencies and central agencies. For more, read Appendix 2 and Appendix 3.

### ***My agency has a Long Term Investment Plan. What do we do next?***

LTIPs in their current form for Investor Confidence Rating (ICR) assessments are no longer required. We encourage agencies to use their existing Long Term Investment Plans (LTIPs) as a foundation to do further strategic planning at an agency, sector, or system level.

In the meantime, agencies should follow [Cabinet circular CO\(19\) 6](#) and Cabinet's general expectations set out in this document. For more, see the 'Information for investment-intensive agencies' section.

### ***When will agencies know more about the Investor Confidence Rating review?***

The ICR's Outlook is likely to still include a view from System Leads on strategic plans, amongst other insights and information. Exact details of how this will be done will be considered during the ICR detailed redesign phase in 2021. For more, see the 'Information for investment-intensive agencies' section.

### ***How will Treasury be supporting improved strategic thinking and planning in the public service?***

The Treasury's initial role is to raise agencies' awareness of Cabinet's general expectations for strategic planning. We will build our work programme over 2021 to support agencies to understand and meet these expectations. Our areas of work are likely to cover:

- ▶ enhancing the authorising environment for agencies' strategic thinking and planning
- ▶ looking at options for improved or tailored strategic planning requirements, since we have simplified current requirements by discontinuing Four Year Plans and current LTIP requirements
- ▶ building capability for strategic thinking and planning by improving system support, such as tools and resources.

### ***How often will this document be updated?***

We will update this document at least once every six months, as we learn and adapt our work programme.

### ***Who can I contact to learn more, or make suggestions or comments?***

Please email [performanceinfo@treasury.govt.nz](mailto:performanceinfo@treasury.govt.nz) if you have any suggestions, questions or comments about this document or our work programme.

## Purpose

This document outlines Cabinet's general expectations for agencies' strategic planning. The Treasury is publishing this document to help agencies understand and meet these expectations. It contains:

- ▶ why strategic thinking and planning matter
- ▶ Cabinet's general expectations for all agencies
- ▶ information for investment-intensive agencies, including Cabinet circular CO (19) 6
- ▶ how we have worked with other public service agencies since 2018 to review and start improving strategic thinking and planning.

This document brings together existing public information about the Treasury's recent work in strategic thinking and planning. It also contains specific information for investment-intensive agencies who currently have Long Term Investment Plans (LTIPs). There are appendices and hyperlinks to more detailed information for agencies.

## Audience

This document should be read by staff, managers, and agency leaders in public service agencies who are involved with strategic thinking and planning.

They may work with staff who develop or are involved with performance reporting, financial planning and management, investment planning, and organisational or business planning.

# Introduction

## Why the Treasury is focused on improving strategic thinking and planning

The Treasury is focused on improving strategic thinking and planning because the choices agencies make, and the results agencies deliver with public funding have significant intergenerational impacts. Improved strategic thinking and planning can help agencies better serve current and future generations and governments. Some of the benefits include:

- ▶ agencies are better positioned to anticipate, prepare, and act on complex challenges that require joined up action and collective impact, on top of their individual efforts
- ▶ Ministers receiving better advice from agencies and support from Chief Executives to act as good stewards of the public interest.

Strategic thinking and planning should be a continuous process. The public service operates in a dynamic environment, and strategy development and medium to long-term planning is part of the [‘Think, Plan, Do and Review’](#) continuous cycle.

Good strategic thinking and planning processes should allow time for agencies to discuss their thinking with peers, partners, and key stakeholders. Agencies should seek to understand the potential implications of their choices for others and make adjustments, if required. They should also look to develop a shared sector and/or system view on priorities and goals.

## We want to see integration and an intergenerational focus from agencies

Integrating strategic thinking, strategic planning, decision-making and delivery enhances effective strategic financial management and overall management of resources. Agencies will get the most value out of their strategic thinking and planning when this is integrated into decision-making and delivery of policies and services.

Integration enables decision-making which:

- ▶ aligns with government priorities
- ▶ maximises value for money
- ▶ increases the likelihood of desired changes in outcomes being achieved
- ▶ fosters transparency and trust in public institutions, and
- ▶ improves the intergenerational wellbeing of New Zealanders.

This supports the Treasury’s work to modernise and shift the public finance system from short-term, transactional interactions to a longer-term, joined-up approach.

We want to see agencies take a medium to long-term focus, have a better understanding of the implications of different choices, and work together more consistently. We also want to see strong connections between what is promised, what is delivered, and what is reported on when it comes to public funding.

The [Performance and Financial Management cycle](#) and the investment management system [‘Think, Plan, Do, Review’ cycle](#) are useful ways to apply strategic thinking and planning towards agency strategic intentions and medium-long term investment planning.

# Cabinet’s general expectations for agencies’ strategic planning

Cabinet’s general expectations for all agencies’ strategic planning processes were described in 2019. The [Cabinet minute CAB-19-MIN-0439.01](#) for ‘Proposal 1 – piloting a different approach to strategic planning and reporting’ says that Cabinet:

- 8. **Agreed** to pilot a new approach to strategic planning and reporting with a small number of agencies, systems, or sectors over the next 12 months to help drive a sustained focus on intergenerational outcomes, real choices, and collected effort.
- 9. **Noted** that Ministers should expect agency strategic planning and reporting processes to reveal the potential impacts of strategic options, a pathway forward, and a reliable basis for tracking performance over time.

Appendix 3 has further details of the Cabinet minute and Cabinet paper.

The Cabinet’s general expectations are not compulsory. However, the Treasury supports these expectations and this document is a starting point to improving strategic thinking and planning.

The table below shows our interpretation of the elements of these expectations.

**Table 1:** Elements of Cabinet’s general expectations

Agencies should, in their strategic thinking and planning:	
Strategic Thinking	Strategic Planning
<ul style="list-style-type: none"> <li>▶ Take an intergenerational wellbeing approach</li> <li>▶ Think about the potential impacts of strategic options</li> <li>▶ Work with others</li> </ul>	<ul style="list-style-type: none"> <li>▶ Focus on delivery</li> <li>▶ Reveal the pathway forward</li> <li>▶ Provide a reliable basis for tracking performance and taking action over time</li> </ul>
<ul style="list-style-type: none"> <li>▶ Make effective use of existing tools and disciplines</li> </ul>	

## Possible improvement prompts to help your agency get started

We provide some possible improvement prompts on the next few pages that agencies can use to:

- ▶ understand their current behaviours and processes, and
- ▶ start identifying improvements they can make so they can fulfil these expectations.

Lead questions in the Public Service Commission’s Performance Improvement Framework can also provide helpful prompts.<sup>1</sup>

<sup>1</sup> ‘Core Guide 1: What is the Performance Improvement Framework?’, Public Service Commission, page 4. <https://www.publicservice.govt.nz/resources/pif-core-guide-1/>

## Strategic thinking

Element of Cabinet general expectations	Possible prompts to help agencies meet these expectations
<p><b>Take an intergenerational wellbeing approach</b></p>	<p>How does your agency create space and time for conversations and thinking about the long-term challenges that affect current and future generations?</p> <p>How does your agency advance the principles of Tiriti O Waitangi in your strategy development and implementation?</p> <p>How does your agency increase equitable outcomes for all New Zealanders?</p> <p>How does your agency use wellbeing frameworks like the <a href="#">Living Standards Framework</a> and <a href="#">He Ara Waiora</a> to assess your likely and potential impacts on outcomes in New Zealand’s society, economy, or environment?</p> <p>How does your agency apply an intergenerational wellbeing approach to your thinking and planning? Some suggestions are in Treasury’s 2019 guidance on <a href="#">applying a wellbeing approach here</a>.</p> <p>What parts of your agency’s policies and services focus on the needs of future generations, in addition to serving current generations?</p>
<p><b>Think about the potential impacts of strategic options</b></p>	<p>What tools and techniques does your agency use to open people’s minds to different futures?</p> <p>When would scenario development be relevant for your agency?</p> <p>How does your agency identify the assumptions and likely impacts of potential options?</p> <p>What does your agency use to inform strategic conversations about choices and trade-offs with key stakeholders?</p> <p>How do your agency choices inform your strategic, tactical, and operational plans?</p>
<p><b>Work with others</b></p>	<p>How does your agency consider the impacts and interdependencies of your strategy on other organisations and individuals in the policy areas, sectors, or systems your agency operates in?</p> <p>When does your agency involve your peers and partners in your strategic thinking processes? How do you specifically and tangibly invite and involve them?</p> <p>How well do your agency stakeholders understand your purpose, vision and strategy?</p> <p>Could your agency use its existing strategic intentions as a foundation to do further strategic thinking and planning at sector and/or system level?</p>

## Strategic planning

Element of Cabinet general Expectations	Possible prompts to help agencies meet these expectations
<p><b>Focus on delivery</b></p>	<p>How can your agency demonstrate actual linkages between your agency's strategic intentions and its organisational planning, decision-making, delivery of services/outputs, resource allocation, performance reporting, and financial management?</p> <p>How do your agency choices inform your strategic, tactical, and operational plans?</p> <p>How does your agency advance the principles of Tiriti O Waitangi in your relationships, engagements, and capability?</p> <p>How well do your staff understand your agency's purpose, vision and strategy?</p> <p>How well does your agency develop and promote the organisational values, behaviours and culture it needs to support its strategic direction and ensure customer value?</p>
<p><b>Reveal the pathway forward</b></p>	<p>Where has your agency developed long-term goals, and options to achieve those goals?</p> <p>Where has your agency developed multi-year pathways to achieve possible options and goals over time?</p> <p>What conditions inside and outside your agency would enable you to develop and maintain multi-year pathways?</p> <p>How well does your agency consider and plan for possible changes in its purpose or role in the foreseeable future?</p>
<p><b>Provide a reliable basis for tracking performance and taking action over time</b></p>	<p>How does your agency follow up on the delivery of agreed strategic plans over time?</p> <p>How does your agency track progress on the delivery of your strategy?</p> <p>How would your agency know if you have been successful with implementing your strategy?</p> <p>What would give the public and Parliament greater understanding of the impacts and value of your agency's expenditure and programmes?</p> <p>How could your agency improve the reporting of performance to support the achievement of results and value for money?</p>

## Strategic thinking and planning

Element of Cabinet general expectations	Possible prompts to help agencies meet these expectations
<p><b>Make effective use of existing tools and disciplines</b></p>	<p>What existing tools and disciplines could help your agency meet these expectations?</p> <p>What support would help your agency meet these expectations? This could include support from your colleagues at other agencies and/or support from central agencies.</p>

### ***The link between these expectations and agencies' performance reporting documents***

Improved strategic thinking and planning supports better external performance reporting by agencies.

Cabinet's general expectations provide the opportunity to improve the content in current statutory parliamentary reporting requirements, such as strategic intentions and annual reports. These documents should be a snapshot of an agency's current strategic thinking and planning. They should also reflect conversations the agency is having about whether existing strategies are fit for current and future purposes.

We recognise that producing and writing planning and accountability documents are only one part of the overall planning, management and reporting cycle. We recommend consulting the 'Improving external performance reporting' document published on the Treasury website in December 2020. That document has improvement prompts to support agencies produce more appropriate and meaningful information for Parliament and the public.

## Information for investment-intensive agencies

This section includes specific information about strategic planning for [investment-intensive agencies](#). This section will be updated in 2021 to reflect changes in the Investor Confidence Rating.

### ***Long Term Investment Plans (LTIP) updates for Investor Confidence Rating (ICR) assessment no longer required***

LTIPs in their current form for ICR assessments are no longer required.

We encourage agencies to use their existing LTIPs as a foundation to do further strategic planning at an agency, sector, or system level. We understand agencies have found value developing and using LTIPs in their organisation to help achieve improved medium-to-long term investment planning. For example, there has been an overall increase in LTIP quality in Round 2 of the ICR assessments.

### ***Cabinet circular expectations still apply***

All agencies covered by the scope of the [‘Cabinet Circular CO \(19\) 6: Investment Management and Asset Performance in the State Services’](#), including investment-intensive agencies, should continue to abide by its strategic planning requirements.

See the next page for key extracts from the Cabinet circular about investment planning and reporting, and about system expectations.

### ***ICR final details will be confirmed in 2021***

In future the ICR will have two parts - a Rating that reflects recent past investment performance and an Outlook indicator. The current intention is that the Outlook will include a view from System Leads on strategic plans, amongst other insights and information. Exact details of how this will be done will be considered during the ICR detailed redesign phase in 2021.

In the meantime, agencies should follow [Cabinet circular CO\(19\)6](#) and the Cabinet expectations set out in this document.

## ***Key extracts from Cabinet Circular CO (19) 6: Investment Management and Asset Performance in the State Services***

The full circular can be found [here](#).

### ***Section A - Investment Management System - System expectations***

**13** As each agency or party performs its roles in the system it should meet the following expectations:

- 13.1** recognise and respect statutory and administrative roles, functions and authorities;
- 13.2** work across government to develop, assess, and implement investments that improve wellbeing for New Zealanders;
- 13.3** consider the needs of present and future generations of New Zealanders;
- 13.4** operate management practices that meet the system objective, recognise and reduce investment risks, and improve Ministerial confidence in agency performance;
- 13.5** share information on past, current and projected investment performance to inform all-of-government management and decision-making processes;
- 13.6** build capability and minimise compliance costs by employing fit-for-purpose tools, methods, practices and policies.

Paragraphs 16-22 have more information on the thinking and planning phases in the investment life cycle.

### ***Section B – Roles and Expectations of Parties in the System***

**39.** Departmental chief executives must ensure their agency's current medium-to-long-term plan provides relevant, high quality information on the performance of current and future investments to inform all-of-government processes such as government's fiscal strategy, reviews of the affordability of current policies and the value of service delivery options.

### ***Section C – Operational Requirements - Investment planning and reporting***

**61.** Agencies must have a current medium-to-long-term plan that meets the Treasury strategic planning and reporting guidelines.

**62.** The effectiveness of the investment management system depends on high quality information on agency investment intentions and performance linked to outcomes. This information provides the strategic context for individual investment decisions and informs government planning and prioritisation processes, as well as decisions on fiscal policy settings.

**63.** Whether applied at agency, system or sector level, strategic planning and reporting processes must apply the system expectations set out in this circular to reveal the potential impacts of strategic options, a pathway forward and a reliable basis for tracking performance over time.

# Appendix 1: The Treasury’s working definitions for strategic thinking and planning

There are several definitions of strategic thinking and strategic planning. We will use the following as a base for our work with the public service.

<b>Strategy</b>	Is an articulation of where you are and where you want to be, and why. It also covers how you intend to get to where you want to be.
<b>Strategic thinking</b>	<p>Is the ability to plan for the future. It takes a long-term view and an opportunity to think about options beyond current policy and funding constraints.</p> <p>It also allows your agency to consider the potential impacts of different interventions and investments.</p> <p>Agencies should consider the drivers of change in their broader context and operating environment that will shape the future. By understanding these signals and emergent trends your agency can explore the likely implications and determine what action to take and when.</p>
<b>Strategic foresight</b>	<p>Is a creative and exploratory process. It uses divergent thinking, seeks many possible answers and acknowledges uncertainty and complexity within systems.</p> <p>Commonly used strategic foresight tools include:</p> <ul style="list-style-type: none"> <li>▶ horizon scanning</li> <li>▶ assumption testing</li> <li>▶ futures wheel</li> <li>▶ scenarios</li> <li>▶ back casting.</li> </ul> <p>For further information, please refer to the <a href="#">futures thinking information</a>, as developed by the Policy Project.</p>
<b>Strategic planning</b>	<p>Is the process of setting a course of action to achieve the strategy.</p> <p>Planning your direction and pathways includes making choices and trade-offs to achieve your goals.</p> <p>Your planning should also include tracking and reporting progress against plans.</p> <p>Your plan should be regularly updated and used as part of your agency’s operations as a living document.</p>

# Appendix 2: The Treasury’s recent work to lead the improvement of strategic thinking and planning in the public service

## *We will work more closely with agencies and other central agencies to lead improvement*

Our intention as a central agency is to help agencies best serve the public now and into the future. We help lead and act as a steward of the public sector financial management system. We want to work with others to improve how often and how well strategic thinking and planning occurs inside agencies. We are focused on improving the quality and prevalence of agencies’ behaviours and processes.

Our current involvement also sits in the context of central agency programmes which encourage agencies to develop strategic thinking and planning processes, skills, or content. Current and/or future programmes include:

The Treasury	<p>Guidance relating to strategic intentions (often called Statements of Intent or Statements of Performance Expectations) required under the Public Finance Act 1989 and Crown Entities Act 2004.</p> <p>Leadership of the government’s investment management system with other System Leads, and tools such as the Investor Confidence Rating.</p> <p>Regulatory stewardship and regulatory system stewardship and assurance.</p>
Te Kawa Mataaho (Public Service Commission)	<p>Performance Improvement Framework reviews.</p> <p>Long-Term Insights Briefings required under <a href="#">schedule 6 clause 8</a> of the Public Service Act 2020. Note that the Department of Prime Minister and Cabinet is developing guidance for Departments.</p>
Department of the Prime Minister and Cabinet	<p>Policy Project’s policy and capability <a href="#">frameworks and tools</a>.</p>

## *We reviewed strategic planning and reporting in 2018*

In 2018, Treasury did a review of agency strategic planning and reporting. We used design thinking to uncover the underlying barriers to focusing strategic planning on the medium to long-term. We listened deeply to over 200 officials in the public service who are involved, or see, the documents that result from strategic planning and reporting. We used what we learned to focus on several key areas for improvement.

## *We found several areas for system improvement*

We found that the public service struggles to focus on the medium to long-term. Strategic planning is often divorced from decision-making and delivery. It is also typically under-valued, with staff sometimes feeling frustrated and dissatisfied by current challenges.

Our review identified challenges associated with the:

- ▶ requirements on agencies to write strategic plans
- ▶ the authorising environment
- ▶ level of overall capability in agencies, central agencies, and among Ministers.

We found that strategic thinking and planning is more likely to be valued and happen effectively if agencies, central agencies, and Ministers work together to:



**We used what we learned to develop three areas of focus in 2019**

Listening and learning showed us it was time to try something different. The government's focus on wellbeing and Treasury's public finance system modernisation work elevated the need to try new ways of working. In 2019, we worked with strategy, planning and finance managers to develop a proposed suite of changes that can be progressively adopted where maturity and opportunity allow.

We want to create a more tailored approach to strategic thinking and planning in the public service. We want to support a longer-term approach and help others to do the same. Our ultimate goal is to integrate strategic planning with decision-making and delivery to help drive a sustained focus on intergenerational outcomes, real choices, and collective effort.

Each of the three areas below is equally important because we believe they have a positive and complementary effect on the public finance system. The following pages have more information about our work in each area.

- ▶ **Start** piloting a new approach to strategic planning
- ▶ **Stop** some standardised mandatory reporting requirements, such as Four Year Plans and Long Term Investment Plans
- ▶ **Continue** Supporting agencies to apply wellbeing to external planning and performance reporting and modernising elements of the Public Finance Act

We recognise the public service is working in a highly dynamic and complex change environment. We want to start with agencies' current levels of strategic capability and activity. This is why a multi-pronged approach is needed to change existing behaviours and processes, and to challenge current operational preferences.

Our pilots do not change current statutory reporting requirements such as those set out in the Public Finance Act 1989 or the Crown Entities Act 2004.

### ***We started piloting a new approach to strategic planning in 2019***

Cabinet agreed to pilot a new approach to strategic planning in September 2019 - see Appendix 3 for key extracts of the Cabinet minute and papers. The new approach included:

- ▶ changing the authorising environment (involving a small group of Ministers)
- ▶ introducing tailored and negotiated requirements underpinned by the need to expose thinking and planning, and
- ▶ supporting improved strategic capability.

Treasury started working with three agencies from October 2019 to March 2020 (Justice, Social Development and the Transport cluster) to pilot a different approach to strategic planning.

Piloting new ideas and testing their workability is common when innovating. We are using what we have learned to adapt our approach to piloting in 2021. We remain committed to supporting changes to improve strategic planning within the public service.

### ***We stopped some standardised mandatory reporting requirements, such as Four Year Plans and Long Term Investment Plans***

We want to shift towards more tailored requirements for strategic planning where possible. Our first steps are to create more space and time for agencies to do strategic thinking and planning by stopping some existing requirements.

#### ***Four Year Plans no longer required***

In September 2019, Cabinet rescinded the requirement for agencies to produce Four Year Plans. This process did provide benefits initially. However, over time the compliance costs outweighed the value it provided for agencies and central agencies. More information is in Appendix 3 and in paragraphs 5 and 7 in [this Cabinet minute CAB-19-MIN-0439.01](#).

#### ***Long Term Investment Plans (LTIP) updates for Investor Confidence Rating (ICR) assessment no longer required***

More information is on the page 'Information for investment-intensive' agencies.

### ***We continue to support agencies to apply wellbeing to external planning and performance reporting and we continue to modernise elements of the Public Finance Act***

[We published guidance in 2019](#) to support agencies to apply wellbeing to legislative requirements for external planning and performance reporting (such as Statements of Intent and Annual Reports).

Our work is part of Treasury's wider work to modernise the public finance system. That wider work programme aims to:

- ▶ maintain the strengths of the existing system

- ▶ change the system so it actively supports a wider range of outcomes to improve intergenerational wellbeing – such as value creation, collaboration, smart regulation, long term resilience, and innovation.

Our work to improve strategic thinking and planning will help improve financial management and accountability. We will do this through smarter regulation of strategic planning and reporting to improve collaboration and performance.

For more information, see the September 2019 Cabinet minute [CAB-19-MIN-0214](#) and paper [CAB-19-SUB-0439](#) about public finance system modernisation proposed work programme.

## Appendix 3: Key extracts from Cabinet paper and minute about Four Year Plans (4YPs) and strategic planning

Recommendations 5, 7, and 10 in [this Cabinet minute CAB-19-MIN-0439.01](#) say:

5. noted that Treasury considers that 4YPs have outlasted their usefulness and are no longer fit for purpose

7. rescinded the requirement that all departments need to produce a 4YP

10. noted that Ministers should expect agency strategic planning and reporting processes to reveal the potential impacts of strategic options, a pathway forward, and a reliable basis for tracking performance over time

Paragraphs 33-34 in [this Cabinet paper CAB-19-SUB-0439](#) say:

33. Ministers should still expect agency strategic planning and reporting processes to:

33.1. take an intergenerational wellbeing approach in their strategic planning, thinking about the potential impacts of strategic options, and working with others;

33.2. focus on delivery, reveal the pathway forward, and provide a reliable basis for tracking performance and taking action over time; and

33.3. make effective use of existing tools and disciplines where these make sense, rather than relying on a single set of centrally-mandated requirements.

34. The new approach does not affect the current statutory parliamentary reporting requirements, such as strategic intentions and annual reports.