Guidelines For Ministry 2004/05 Annual Service Plan Report

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Guidelines
For Ministry 2004/05 Annual Service Plan Report
TABLE OF CONTENTS

1. INTRODUCTION

1.1 Purpose and Scope

Ministries are required to make public their annual service plan report for the 2004/05 fiscal year on June 29, 2005. The intent of annual service plan report is to demonstrate government accountability to the public. It is a high level document that compares the results for the preceding year with the expected results identified in the service plan and facilitates the public's understanding of the results achieved by each ministry, its role and core business areas, the resources employed and accountability for results. The *Budget Transparency and Accountability Act* (*BTAA*) provides the legislative framework for planning, reporting and accountability (http://www.qp.gov.bc.ca/statreg/stat/B/00023_01.htm).

The purpose of the *Annual Service Plan Report Guidelines* (*Guidelines*) is to advise ministries of the content and form of the annual service plan report to ensure consistency of content, quality and format across ministries. The 2004/05 annual service plan report will report on the first year of the 2004/05 - 2006/07 service plan, released with the budget on February 17, 2004.

> "the information contained in a service plan and annual service plan report under this Act for one organization must be readily comparable to information contained in the service plans and annual service plan reports of other organizations to which this Act applies". *BTAA* (section 19.3.b.)

The *Guidelines* outline the requirements of the *BTAA* and define a basic conceptual and structural framework and terminology. It provides criteria for presenting actual results and describes the publication requirements. The *Annual Service Plan Report Mock-Up,* provided in Appendix D, specifies the report structure and identifies those components that are mandatory. The results described in an annual service plan report should be clear and have sufficient contextual information to further the public's understanding of ministry achievements. In preparing the annual service plan report, ministries should bear in mind that shorter documents are more user friendly and therefore more accessible to a wider audience.

1.2 Highlights of Major Changes to Guidelines

Highlights of major changes:
➢ These Guidelines do not prescribe a length limit for the annual service plan report. (section 1.4.3)
➢ Instructions for the message from minister/s and accountability statement will be provided later. (section 2.5 and Appendix A)
➢ Coverage of the reporting principle "relate results to risk and capacity" strengthened.
➢ New sub section, Overview of Ministry Goals and Linkage to Government Strategic Goals, added. (section 2.8.1)

- Optional diagrams/tables introduced; government strategic goals linked to ministry mission and goals (section 2.8.1) and a one page synopsis of ministry performance displaying goals, objectives and key results. (section 2.8.2)
- The coverage of the reporting principle "link resources, strategies and results" strengthened and recommends display of ministry expenses by goal/key objectives. (section 2.9)
- Discussion of significant year-over-year resource changes and their consequences on services and results added. (section 2.9)
- SUCH (Schools, Universities, Colleges and Health Authorities) sector combined income statement added. (section 2.9)
- BC Reporting Principles and Criteria are provided in Appendix E for ease of reference.

1.3 Other Reference Resources

1.3.1 Auditor General's Review of Annual Service Plan Reports

The Office of the Auditor General assesses the annual service plan reports of ministries and Crown agencies and reports annually under the caption Building Better Reports (http://bcauditor.com/AuditorGeneral.htm). This document identifies examples of good practice and areas requiring increased attention. The assessment methodology, based on the BC's Reporting Principles and Criteria is available at the above URL under the title, *"Building Better Reports: Our methodology for assessing the Annual Service Plan Reports of Government"*.

1.3.2 BC's Reporting Principles and Criteria

The Public Accounts Committee (PAC) endorsed[1] *Reporting Principles and Criteria* (*Principles*) in October 2003, as a basis for service plan and annual service plan report guidance and assessment. They were developed in response to the recommendation of the PAC that government work with the Auditor General and legislators to seek consensus on public performance reporting principles and criteria for the BC public sector. PAC's intent is to reflect good reporting practices on an ongoing basis and therefore encouraged[1] government and the Auditor General to revisit the *Principles* at a future date to ensure that BC's reporting principles continue to reflect good reporting practices in Canada and internationally. These *Principles,* published in the document "Performance Reporting Principles for the British Columbia Public Sector" (http://bcauditor.com/AuditorGeneral.htm), provide a general frame of reference to assist organizations in the preparation of service plans and annual reports. They are intended to inform readers of service plans and annual service plan reports about an organization's purpose, goals, intends and actual results, and to give them greater confidence in the relevance and reliability of the information being provided. This document provides some examples of good practices and self-assessment criteria for each principle also - a series of questions that can serve as a tool for assessing and improving the quality of performance reporting. Excerpts from this document are provided in Appendix E, BC Reporting Principles and Criteria, for reference.

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[1] "It is that this committee endorses the proposed BC reporting principles as a basis for service plan and annual service plan report guidance and assessment and encourages government and the Auditor General to revisit the principles at a future date to ensure that BC's reporting principles continue to reflect good reporting practices in Canada and internationally" – Hanzard, October 16, 2003 p. 29.

The Reporting Principles and self assessment criteria are adapted and summarized in section 2.8.3. They have been woven into the content and quality requirements of the annual service plan report. However, more work is needed to operationalize the *Principles* if ministries and agencies are to implement them fully. Work is in progress to develop suitable criteria and methodology for the more effective and comprehensive application of the *Principles* as part of operationalizing them.

Ministries may reference the following documents to assist them in their development of the annual service plan reports:
- ➢ **individual ministry annual service plan report assessment in the current Building Better Reports publication, and**
- ➢ **the self-assessment criteria contained in the** *BC's Reporting Principles and Criteria*. **(Appendix E)**

1.4   Report Publication and Format

Ministry annual service plan reports for the 2004/05 fiscal year are to be made available to the public coincident with publication of the government's Public Accounts, scheduled for June 29, 2005. The production of the annual service plan reports, their release on the web and tabling before the Legislature are discussed below.

Ministry annual service plan reports must follow the common format, common content structure and sequence, and the terminology in these *Guidelines*. **Additional subsections or appendices may be added to the common format and content structure to meet the particular requirements of a ministry. The Annual Service Plan Report** *Mock-up* **(Appendix D) shows the required sequence of contents and indicates the mandatory and optional components.**

1.4.1   Publication
On June 29, 2005, the government annual strategic plan report and all ministry annual service plan reports are scheduled to be published on the government web site at http://www.bcbudget.gov.bc.ca/annualreports/ in an online format as well as in a printable, downloadable format. The annual service plan reports will also be easily accessible from ministry homepages. Online versions of the annual service plan reports will conform to the Government Internet Standards. Placing service plan annual reports on the web will be co-ordinated through the Public Affairs Bureau staff contact (see the contact list in Appendix B), who will work closely with the Queen's Printer staff and ministries.

It is anticipated that the web will be the primary medium for distribution of the annual service plan reports. A limited number of printed copies are required to be produced by June 29, for tabling in the Legislature on that day or filing with the Clerk if the Legislature is not in session by the Minister of Finance, and distribution to MLAs. These copies will be assembled in binders and distributed primarily to MLAs' offices.

The costs of desk topping, printing and the web version are to be borne by each ministry. Ministries should arrange with Queen's Printer for the printing of copies to meet their own additional needs.

1.4.2 Format, Style and Production Process

Format
To produce a common look, ministry annual service plan reports will be desk-topped at the Queen's Printer. The Queen's Printer staff will make available a template and the accompanying instructions on the Queen's Printer web site (http://www.qp.gov.bc.ca/annualreport/). This template will produce a MS Word document, which will be the source document that Queen's Printer will use to produce a desk-topped PDF version. The template will provide standard font, size, layout, page orientation and other format and style elements. It is designed for single column "portrait" style page layout (use of multi-column or "landscape" layout for text and landscape layout for tables is not permitted, since they cause significant technical difficulties for printing and transfer to the Web, particularly for the HTML version). Sample pages will be available on the Queen's Printer Website.

The hard copy version for tabling in the Legislature/filing with the Clerk on June 29, will be in black and white and the cover and title pages will not have any photographs. In some instances, ministries may need to print additional copies for wider distribution. The use of colours, colour photographs, charts or other special effects in the additional copies printed and the web version of the annual service plan reports is left to the discretion of each ministry, subject to instructions from the Public Affairs Bureau (PAB).

Style
There is no standard cross-government reference for matters of style in government documents, other than for press releases, which follow the Canadian Press (CP) Stylebook. Ministries may want to draw on this reference, recognizing that government practice has tended to allow for more use of capitalization than the CP Stylebook recommends (CP Stylebook http://www.cp.org/english/hp.htm).

Production Process
During the production stage of the annual service plan reports, ministries will provide the drafts in MS word format (using the template) to the Queen's Printer contact (see the contact list in Appendix B) who will produce the printed version of the report and files for the Web. The Queen's Printer requires signed authorization from ministries for the use of the electronic signature of ministers in the annual service plan reports.

1.4.3 Length of the Annual Service Plan Report
Unlike the service plan, the annual service plan report is not constrained by a prescribed length restriction. However, keep in mind the audience for the annual service plan report, the general public and Legislators are more likely to use the report if it is not inordinately long. Care must be taken to avoid repetition. Materials that are too detailed or technical can be posted on the ministry website with linkage to the annual service plan report.

1.4.4 Approvals

The Minister (and Ministers of State where applicable) must approve the ministry 2004/05 annual service plan report prior to its publication. Therefore, ministries should allow in the schedule sufficient time for ministers to review and approve the document.

1.4.5 Central Agency Contacts and Ministry Contacts for Annual Service Plan Report Development

A list of central agency contacts is provided in Appendix B. Ministries are requested to provide the central agency contacts with the name of their <u>primary and secondary annual service plan report contacts</u> by April 4. Also ministries are requested to keep all central agency contacts informed of any changes to the ministry contacts.

1.4.6 BC's Economic Performance Data

The annual report of the government and the annual service plan reports of ministries often include general economic data. In order to ensure consistency, Treasury Board Staff will provide a standard paragraph summarizing BC's economic performance data for 2004 that ministries can use if such information is needed. If the ministry uses any additional economic data, their source and date of publication must be clearly identified.

1.4.7 Key Dates of Report Timeline

In order to meet the scheduled June 29, 2005 publication date for ministry annual service plan reports, a schedule and related instructions have been developed in consultation with Queen's Printer, Public Affairs Bureau, and other central staff, which is provided in Appendix C for your reference. The key dates are:

By April 4   Ministries provide names of primary and secondary contacts for annual service plan reports to central agency contacts (see Appendix B).

April 5   Template and instructions made available on Queen's Printer web site (http://www.qp.gov.bc.ca/annualreport/).

2nd Half of May

Ministries to provide draft version of the annual service plan report to Service Planning and Reporting Support (Attn. Jacob Mathew), for monitoring of consistency with the guidelines and consistency across ministries.

Ministries to submit portions/sections of the draft reports to Queen's Printer for head start on desk-topping, as they become available.

May 27   Ministries to supply Queen's Printer with the final draft annual service plan report (MS Word) for final desk- topping.

Two hard copies (3 hole punched and double sided) to Premier's Office for review; comments back to ministry by June 10.

One hard copy to Treasury Board Staff PBO Analyst for information.

One hard copy to Service Planning and Reporting Support (Attn. Jacob Mathew), for general monitoring.

June 11 to 17
> First proof of desktop version, final changes, the second and final proof of the desktop version, and the final sign-off of resource information for consistency with Public Accounts.

June 20   Ministry sign-off on desktop version of the second and final proof

June 29   Annual service plan reports scheduled to be published on the government web site simultaneously with the Public accounts, hard copies in binders distributed to MLA offices, and filed with the Clerk of the Legislature.

2. CONTENTS OF MINISTRY 2004/05 ANNUAL SERVICE PLAN REPORT

This section of the Guidelines describes the common table of contents for ministry annual service plan report and discusses the content of each section of the report.

2004/05 Ministry Annual Service Plan Report Common Contents, Layout and Common Table of Contents

> Title Page
>
> National Library of Canada Cataloguing in Publication Data
>
> Ministry Contact Information
>
> Table of Contents

Common Table of Contents:

> Message from Minister/s and Accountability Statement/s
>
> Highlights of the Year
>
> Ministry Role and Services
>
> Report on Performance
>
> Report on Resources
>
> Annual Service Plan Report Appendices

Sections of the annual service plan report are discussed here in the order in which they must appear in the report. Ministries should also reference the *Mock-Up* in Appendix D.

2.1   Title Page and Cover

All ministry annual service plan reports must have a formal title page. For the fiscal year 2004/05, the following common title page content is to be used on all ministry annual service plan report covers and title pages:

<div align="center">

Ministry of _____
2004/05
Annual Service Plan Report

</div>

The title page must also include the provincial government logo; a sample of the title page is included in the sample pages available on the Queen's Printer web site.

The printed version of the annual service plan reports for tabling on June 29 will not have any pictures on the cover for consistency of look. However, the version for public release may contain a cover that has elements unique to the ministry, such as a photograph. Nonetheless, the cover should include the same elements as on the title page (discussed above) although these can be reduced in size or relocated on the cover page.

2.2   National Library of Canada Cataloguing in Publication Data

The British Columbia Legislative Library registers documents with the National Library on behalf of all B.C. government organizations prior to publication. When a document is registered with the National Library and catalogued, an International Standard Serial Number (ISSN) is issued. It forms part of the National Library of Canada Cataloguing in Publication Data, broadening access to ministry documents. This cryptic block of information is usually printed at the front of a publication, either on the inside front cover or on the back of the title page (before any letters or the Table of Contents).

Ministries are responsible for applying to the Legislative Library's Cataloguing Department (at 250-387-6506) for a new registration, or to verify an existing registration if the publication is part of an ongoing series, such as a previously registered annual service plan report. Ministries should also verify with the Legislative Library if there is a substantive change (e.g. ministry name) from one year to another, in a document that is already registered and forms part of an ongoing series.

2.3   Ministry Contact Information

It is common practice to provide readers with some level of ministry contact information in the ministry annual service plan report. The appropriate level of contact information is at the ministry's discretion, but a minimum level is considered to be identification of the ministry web site.

2.4   Table of Contents

The Table of Contents identifies the main standard components, all the level 1 headings, of the annual service plan report. In order to assist the public and legislators reading these documents all annual service plan reports will have similar common basic elements and sequence.

2.5 Message from Minister/s and Accountability Statement

See Appendix A for details

2.6 Highlights of the Year

This required section is intended to draw attention to significant events, key achievements and noteworthy examples of service delivery during the past year. It may also indicate briefly how the ministry has managed the key aspects of its business, before moving into the details of its performance reporting. The role of this section is to convey the highlights of the year at a glance and not a month by month or detailed account of developments.

2.7   Ministry Role and Services

The intent of this section is to provide the reader with a clear understanding of the ministry's role and services and to explain the public purpose served by it.

2.7.1 Vision, Mission and Values
Describe ministry's vision and mission and make clear ministry's purpose. Explain ministry's values and indicate how the ministry applies these values in its operations. The ministry may also discuss the operating principles guiding its activities, in addition to values.

2.7.2 Ministry Overview, Core Business Areas and Structure
Ministry Overview
An overview must be provided, including a high level description of what the ministry does, how and why. Its legislative mandate identifying briefly the key pieces of legislation that drive the ministry mission and programs, significant service partners and linkage with other ministries should be discussed here. Elements to be considered include:
* What the ministry does, how and why,
* Its legislative mandate,
* Roles of its partners in the delivery of services and results achieved by them in contributing to the ministry achievements,
* Accountability relationships with its partners,
* Governance structure and ministry's role in contributing to an effective governance regime for partner service providers,
* Significant changes to ministry capacity and their implications, and
* Major ministry lead initiatives with cross ministry impact.

Ministry Core Business Areas and Structure
Each ministry is comprised of a number of core business areas. Functions and programs are grouped into core business areas based on their commonality of role and purpose. Through the description of core business areas in this subsection, ministries must communicate to the public what their key functions were during the reporting year, the purpose of these functions, who the customers were, resources (operating expenses and FTEs) utilized by each core business area and the nature of results to be achieved.

Ministry must communicate to the public, through this sub-section and an additional sub-section if needed, the key programs and services it provides. Brief description of key programs and services, including who the customers are, purpose, relevant outputs and

outcomes, measures of efficiency, and methods of delivery (i.e. through ministry staff or others), is effective in increasing public understanding.

Discussion in this subsection of the report must include:

- **Information to provide the public with a general appreciation of the services provided and identification of the clients and key stakeholders;**
- **Brief identification of key output, outcome and quality, and indication of how programs support the mission of the ministry;**
- **Description of the core business areas – the services the ministry provides in each of its core business areas, including those that are delivered in partnership with other entities; and**
- **Key programs and services provided to the public and how they are provided – brief explanation of programs and how they are delivered, by whom and the roles of partners in the delivery of services.**

A ministry organization chart or other descriptive corporate profiles is useful, particularly where a ministry provides a direct service to the public, or where it is important that the public be able to identify a key service contact position.

2.7.3 Ministry Operating Context

The ministry must include information on the context in which it operated and how external and internal factors have impacted the demand for the ministry's services and the ministry's ability to deliver its programs and services during the reporting year. This section should include the relevant economic, social or demographic information to put results into context.

Societal Indicators

Societal indicators (population, environmental or macro economic indicators) that are pertinent to a ministry's mission and role, and of assistance to narrate the ministry's story, may be provided here. Since these indicators are not likely to have targets in the ministry service plan, trend line, benchmark or comparison with base is suggested. Care should be taken to ensure that the information is consistent with other government publications, e.g. Government Annual Strategic Plan Report, Annual Service Plan Reports of other ministries, BC Progress Report, Environmental Trends in British Columbia and Provincial Health Officer's Report.

The ministry should **relate results to risk and capacity** at a high level here by commenting briefly on how the major external and internal risks and the ministry's capacity influence the achievement of intended results. Elements to be considered could include a brief discussion of both major upside and downside risks the ministry faces, their management, and impact on the ministry's operations and ability to achieve performance targets.

2.7.4 Strategic Shifts and Significant Changes in Policy Direction

Any significant changes in mandate, policy, organizational structure, ministry capacity and key programs pertaining to the reporting year, and their impact on ministry role, services and results should be discussed here.

2.7.5 *New Era* Commitments
Significant new policy direction was given to ministries, in particular through letters sent from the Premier to Ministers and Ministers of State on June 25, 2001. These letters listed the *New Era* commitments that are the responsibility of each ministry, together with a list of key projects that the ministry is to undertake. The ministry annual service plan report must address the New Era commitments and projects that were outstanding at the beginning of the reporting year 2004/05.

2.8 Report on Performance

The annual service plan report is the main vehicle for communicating to the public ministry accomplishments and for **linking ministry goals and results**. The ministry's progress in achieving its goals and objectives is assessed through performance measures, comparing actual results with targets. Subsection 2.8.3 on page 15 provides a series of checklists of standards, drawn from the self-assessment criteria of BC Reporting Principles, to assist in the development of this section of the annual service plan report.

2.8.1 Overview of Ministry Goals and Linkage to Government Strategic Goals
This sub-section is the introduction to the Report on Performance section. It presents the goals of the ministry and relates them to government strategic goals and ministry mission. Core business areas may also be identified here if multiple core business areas supporting a goal do not make the presentation awkward. A combination of text and diagram/table may be used as appropriate to depict the linkage. Any changes in ministry goals compared to the previous year must be discussed.

2.8.2 Report on Results
Report on Results provides for the reporting of the ministry's accomplishments in the context of its goals, core businesses and objectives. At the outset of this subsection a synopsis of ministry performance in the form of a one page summary table/diagram of ministry goals, major objectives and key results is recommended.

Ministries have the option to organize this subsection either by starting with a goal followed by core business areas that support this goal or, alternatively, starting with a core business area followed by goals pertaining to this core business area.

Ministry Goal		Core Business Area
↓		↓
Core business Areas		Ministry Goals

↓   ↓

Objectives

↓

Key Strategies

↓

Performance Measures
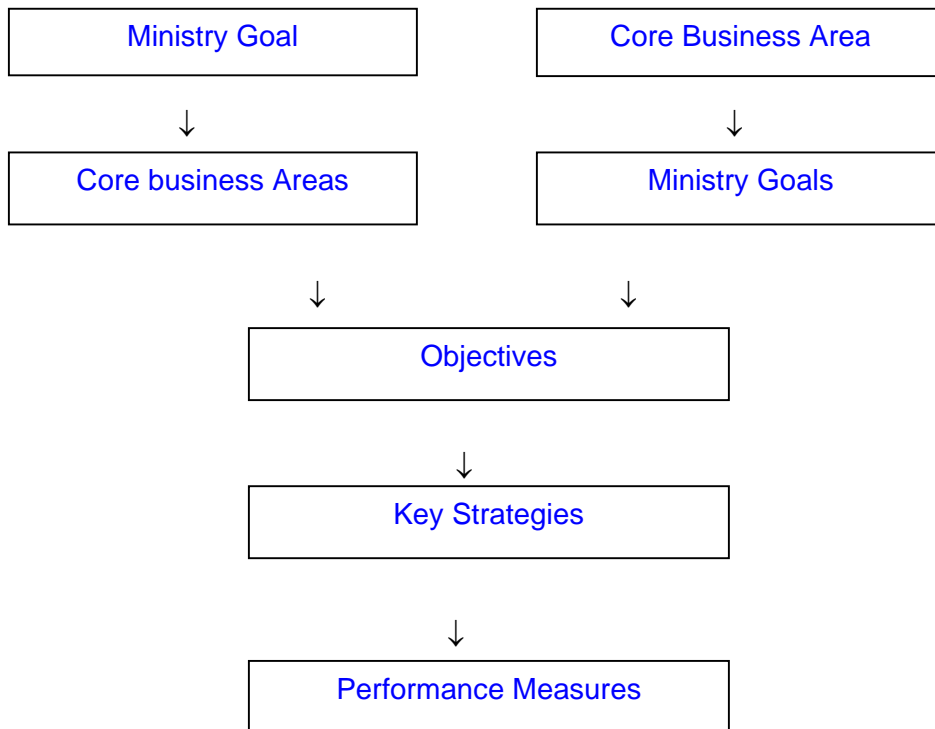
This subsection must present:
- ministry's goals,
- identification of related core businesses areas,
- objectives,
- key supporting strategies,
- performance measures,
- benchmarks (if used),
- past performance – trend line,
- actual results compared to targets, and
- significant variances and their implications.

Required Explanations

Brief explanations of the rationales of each goal and its implicit outcome, and each objective should be provided. Examine reasons for significant variances and indicate, where necessary, the upside or downside risk experienced and the potential for such risks in the future. If the ministry had reassessed the viability of any of its key strategies during the year and any significant changes made to them, indicate that.

> As a general rule there is no need to explain the obvious, explanation is required only where the intent, benefit, occurrence or the trend won't be clear to the reader without it.

Presentation of Results

Information pertaining to actual results and plan targets must be presented in a readily comparable manner. Ministries are encouraged to use trend lines, benchmarks from organizations with similar roles and other comparative information to provide context for the results and targets reported. Targets gain credibility only in relationship to baseline (current or historical level of achievement) or benchmarks. Also, baseline or benchmarks can be useful substitutes for targets as reference points, where targets are not yet developed. Multi-year formats incorporating relevant baseline information drawn from previous periods indicating the change in performance over time or the use of benchmarks are the suggested approach. Historical data of even one year prior to the reporting year provides useful contextual information.

This information could be presented in tables or charts. When charts are used, ensure that the comparison between actual results and plan targets is made clear. Following are examples of format for the preferred multi-year table and the reporting-year-only table with benchmark.

Goal
Core Business
Objective
Key Strategies

Multi-Year Tables (Typically used when measures have been in place longer than the reporting year)

Performance Measure	2000/02 Actual	2001/02 Actual	2003/04 Actual	2004/05 Target	2004/05 Actual	2004/05 Variance [1]
Performance Measure	XXX	XXX	XXX	XXX	XXX	X

OR

(April 25 Update)

Perfomance Measure	Year	Target	Actual	Variance
	2004/05	xxx	xxxx	xx
	2003/04		xxxx	
	2002/03		xxxx	
	2001/02		xxxx	
	2000/01		xxxx	

Reporting-Year-Only Table with Benchmark

Performance Measure	Bench-mark	2004/05 Target	2004/05 Actual	2004/05 Variance[1]
Performance Measure	XXX	XXX	XXXX	X

Year 2000/01 is a pivotal year, since it was the last year prior to the core business reviews and government reorganization.

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[1] Where the targets are not numerical the variance can be in text form or an explanation, as appropriate.

Data Delays

Some result data may not yet be available. In such cases, the ministry should note that fact and indicate when the information will be available, and if appropriate, provide an estimated result.

In situations where the result data will be available only after the final draft (scheduled for May 27) and prior to the final changes (scheduled for June 14), ministries may put in an estimate or a placeholder for the May 27 final draft and replace them with actual data by June 14. In such cases the Premier's Office and other recipients of the May 27 final draft must be informed of the actual results as soon as possible.

Where the performance measure is still in development the ministry may not have complete information. In such cases, the ministry should note that fact and indicate when the information will be available.

2.8.3 Checklists to Put into Practice the BC Reporting Principles

Ministries should refer to the following checklists of standards, drawn from the self assessment criteria of BC Reporting Principles, provided as tools to assist in the development and reporting of goals, objectives, strategies, performance measures and results in a manner consistent with the following BC Reporting Principles:

- **Explain the public purpose served,**
- **Link goals and results,**
- **Focus on few critical aspects of performance,**
- **Relate results to risk and capacity,**
- **Link resources strategies and results,**
- **Present credible information and fairly interpreted,**
- **Provide comparative information, and**
- **Disclose the basis for key reporting judgements.**

It is recognized that the following standards are fairly extensive. The Auditor General's review of the annual service plan reports will be based on the BC Reporting Principles and Criteria.

Goals and Objectives:

Description of Goals and Objectives should address briefly the following key elements, in a practicable manner:

➢ definition of each goal and objective,

➢ explanation of the goals and objectives in a way that the reader can easily comprehend them

➢ the reason for the goal and objective and what the achievement of them means to the public or in other words why they were selected and why they are important to the public,

➢ clarity of how the achievement of the objective contributed to the realization of the goal,

➢ the degree of control the ministry had in achieving the goal and objective, and if it is a shared goal, the role of other parties,

- where necessary, the degree to which goals and objectives address the overall system, where the ministry relies on alternate delivery methods,
- linkage of goals and objectives to core businesses,
- discuss any significant upside/downside risks related to realizing the goals and objectives as planned, and
- resources expended to achieve the goal/objective (if the financial data permits a high level estimate).

Key Strategies:

Elements to be addressed briefly include:
- description of key strategies undertaken,
- indication of any changes to the strategies, and
- how the strategies lead to the achievement of the objective.

Performance Measures and Performance Information:

Elements that should be addressed briefly include the following.

- **Performance measures and results**:
  - the rationale for the performance measure chosen or in other words why this particular measure,
  - changes in the way performance is measured or presented compared to previous year(s),
  - clear linkage of performance measures to objectives, core business areas and goals,
  - explanation of what is being measured, to enable the public to understand what the measure means,
  - explanation of how the achievement of the performance measure target relates to the achievement of objectives or goals,
  - how the actual results are measured (who, how and when),
  - data source identified, and
  - how the performance information was compiled and reliability and limitations of information reported.

- **Targets and Comparative information**:

  Comparative information and explanations allow the reader to judge whether the performance is improving, deteriorating or remaining unchanged, how the targets were set and whether the targets are ambitious, mediocre or attainable.
  Elements that should be addressed briefly include the following:

  - targets and other comparative information with sufficient explanation putting the ministry's performance in context;
  - multi-year trend graphics or tables including 2000/01 or benchmarks for each measure, where practicable;
  - explanation of historical performance trends and expected future; and
  - explanation of how targets were selected and the rationale.

- **Explanation of variance (the difference between actual versus targets)**

  Elements that should be addressed briefly include the following.

- ➢ reasons for significant negative and positive variances,
- ➢ upside/downside risks experienced in relation to achieving the targets,
- ➢ indication of how the ministry is addressing the variances and risks, and
- ➢ explanation, if the targets are no longer valid.

- • ***Additional Quality Control Standards Checklist for Performance Measures***
If any of the measures substantially fails to meet any one of the following criteria please indicate so with an explanation of why this measure is being used and what steps are being taken to improve the measure or replace it.
  - ➢ measures what it purports to measure,
  - ➢ succinct - avoids jargon and vagueness,
  - ➢ timeliness of results data,
  - ➢ the measure is generally accepted and reasonable,
  - ➢ consistency, from one year to the next,
  - ➢ reasonably complete,
  - ➢ free from significant omissions and are accurate,
  - ➢ independently verifiable and
  - ➢ statistically reliable.

If the ministry has now a new performance measure that is better than the one used in the 2004/05 - 2006/07 service plan, you may want to use that also in addition to the measure in the service plan. Care should be taken to explain both measures, their differences and how the integrity of the plan targets is maintained in the new measure.

Service plan goals, objectives, performance measures, targets and results for the reporting year must be identified and described/explained in the annual service plan report and where performance measures, targets or results are not available an explanation must be provided. Further, any significant change from the service plan goals, objectives, key strategies, performance measures and targets must be also explained (e.g., performance measures dropped or replaced, objectives and key strategies dropped, changed or replaced, etc.). However, ministries are not restricted from using additional performance measures to tell their story and to communicate progress or the lack of it.

2.8.4 Deregulation

On January 31, 2002 ministries developed three-year Deregulation Plans. The plans identified reviews of existing regulations to achieve the *New Era* commitment to cut red tape and reduce regulations and regulatory requirements by one-third by June 2004. The annual service plan report must include an account of the progress achieved during 2004/05 and a comparison to the targets presented in the service plan. This could be in the form of performance measures in one or more of the ministry core business areas.

2.9 Report On Resources

This section in conjunction with the earlier section Report on Performance assists in **linking of resources, strategies and results**. Expenditure report by core business area provides a functional breakdown of costs and is the common link between resources consumed and the goals, objectives, strategies and results achieved.

Display of Ministry Expenses by Goal\Key Objectives

Breakdown of ministry expenses by goal or key objectives will advance further the linking of resources to results in the annual service plan report. Since the accounting systems generally collect and report costs by core business areas (by votes and sub-votes) and their subsets only, breakdown of expenses by goal or key objectives may not be practicable for many ministries. For ministries with sufficient one to one alignment (without too much overlap) between core business areas and goals the presentation of this information is more likely to be possible and therefore recommended. A chart of percentage breakdown by goal or key objectives is an option. Other ministries are encouraged to attempt high level estimate of approximate percentage breakdown of ministry expenses by goal or key objectives and display it graphically, e.g., in a pie chart.

Resource Summary

Ministries must provide a report on the resources used during the year, comparing actual expenditures to the amounts estimated and explaining significant variances. Financial resources consisting of operating expenses, ministry capital expenditures (Consolidated Revenue Fund), Capital Plan Expenditures and other financing transactions (where applicable) must be stated by core business area. Ministries are also expected to report FTEs by core business area. Total dollars and FTEs must correspond to the totals that will appear in the Public Accounts. The table "2004/05 Resource Summary" on page 19 must be used. Where there are significant amounts of recoverable expenses, display of both gross and net expenses by core business area is required.

Explanations and Linkage

Any material variances must be explained. This could be also be the location for observations on cost efficiency and the proportion of total resources going to fund service partners.

Significant year over year resource changes and their significant consequences to ministry services and results should also be discussed here, when applicable.

Indicate the linkage between the ministry capital expenditures (<$50 million) and financing transactions to the delivery of ministry services, if the expenditures are significant. A short narrative must be included in this section that explains the purpose of these expenditures and how the ministry goals and core business objectives for service delivery have been, or will be, achieved through these expenditures. For major capital projects (>$50 million) there are more detailed reporting requirements. Please see the Major Capital Projects subsection below.

This section could also identify revenues and note significant fees and licenses, particularly if major changes occurred, with a link to the programs funded. This information can be at a high level but the most significant fees and licenses, and those

that had a significant impact on segments of the public, should be specifically mentioned.

| Ministries must ensure the consistency with the final audited Public Accounts. |

2004/05 Resource Summary (update on June 8)

	Estimated [1]	Other Authorizations [2]	Total Estimated	Actual	Variance (Actual minus Total Estimated) [3]
Operating Expenses ($000)					
Core Business 1					
Core Business 2					
Core Business 3					
Core Business 4					
Total					
Full-time Equivalents (Direct FTEs)					
By Core Business					
Total					
Ministry Capital Expenditures (Consolidated Revenue Fund) ($000)					
By Core Business					
Total					
Capital Plan ($000) [4]					
By Core Business (and Purpose)					
Total					
Other Financing Transactions ($000) [5]					
By Core Business (and Purpose) Receipts Disbursements Net Cash Source (Requirements) [6]					
Total Receipts Total Disbursements Total Net Cash Source (Requirements) [6]					

[1] The "Estimated" amount must correspond to the *Estimates* as presented to the Legislative Assembly on February 17,2004

[2] "Other Authorizations" include Supplementary Estimates, Statutory Appropriations and Contingencies. The source of the Other Appropriations amounts must be indicated in a footnote.   Amounts in this column are not related to the "estimated amount" under sections 5(1) and 6(1) of the Balanced Budget and Ministerial Accountability Act for ministerial accountability for operating expenses under the Act.

[3] Variance display convention has been changed this year to be consistent with the change introduced in public accounts. Variance is in all cases "Actual" minus "Total Estimates". If the Actual is greater then the Variance will be displayed as a positive number.

[4] For the "Capital Plan" section, the Purpose should identify the category of projects, for example 'Public Schools' or 'Colleges'.

[5] For "Other Financing Transactions", the Purpose should identify the program, for example, 'Student Loan Program'.

[6] Receipts minus Disbursements = Net Cash Source (Requirements)

In the introduction to the Resource Summary please acknowledge the change in the way variance is calculated and displayed this year, so as to be consistent with the changes introduced to Public Accounts.

SUCH Sector Income Statement

(This statement is applicable to Ministries of Advanced Education, Education and Health Services only. For questions on SUCH Sector Income Statement the contact person is Hans von Hagen, Planning and Estimates Branch, TBS, (250)356-1935)

The ministry's 2004/05 annual service plan report is required to include a combined income statement consisting of revenue, expense and net operating results for SUCH (schools, universities, colleges and health authorities) sector organizations for which the ministry is responsible.

The Budget Transparency and Accountability Act require provincial budgets and financial statements to comply fully with the Generally Accepted Accounting Principles (GAAP) by fiscal year 2004/05. Full compliance with GAAP requires the consolidation of the SUCH sector into the government reporting entity.

While ministries are not required to separately disclose the financial results of individual entities within a particular sector, ministries are responsible for ensuring that the combined sector information reported in the income statement is consistent with that provided by the individual SUCH sector entities. The table should adhere to the format noted below and be inserted following the ministry resource summary table. Footnotes should be used where further clarification on the information provided is required. Amounts in the 2004/05 Budget column should be consistent with the corresponding amounts for 2004/05, presented in the 2004/05 – 2006/07 service plan, if not please explain.

Description (e.g. name of particular sector)	2004/05 Budget	2004/05 Actual	Variance (Actual minus Budget)
Combined Income Statement ($000s)			
Total Revenue ……………………………………….………			
Total Expense ……………………….……………………….			
Operating Results………………………………..…………..			
Gain (Loss) on sale of capital assets (if applicable)……..			
Net Results ………………………………………………....			

Major Capital Projects

In this section ministries must describe any funding commitment that exceeds $50 million (cumulative, actual or planned) towards the capital cost of an individual project and include relevant information regarding the project expenditure plan. In this regard, ministries must include briefly the following information in their annual service plan

reports:
- objectives of the project;
- costs and benefits of the project; and,
- the on-going risks associated with those costs and benefits.

Responsibility for Ensuring Consistency with the Final Audited Public Accounts

Ministries (ministry Senior Financial Officer/management) are responsible to ensure the consistency of the resource information with the final audited Public Accounts before the printing of the annual service plan report for tabling in the Legislature/filing with the Clerk. At about mid-May the Office of the Comptroller General sends the final Public Accounts statements/schedules to ministries for confirmation. Any adjustments occurring later on are also communicated to ministries.

2.10   Annual Service Plan Report Appendices

Ministries frequently include ancillary information as appendices in their annual service plan reports to offer readers a more complete picture of the ministry's operations or structure. The inclusion of such appendices is optional. Some of the more common appendices in the past have included:

Glossary of Distinct Ministry Terms

If ministry annual performance reports use distinct or uncommon terms, ministries are encouraged to consider including a separate glossary of those terms to help make their meaning and usage clear to readers.

Glossaries should not be a catchall for acronyms; those should be avoided in public reports, unless the names they are replacing are particularly awkward or cumbersome and will be repeated many times. Effort should be made to limit the use of jargon as much as possible.

List of Crowns, Agencies, Boards and Commissions

If a minister has direct responsibility and accountability for several Crown corporations or agencies, boards or commissions, it is common practice for the ministry annual service plan report to include a listing of those organizations. For the benefit of readers, it may be appropriate to include a brief description of each organization.

List of Legislation Administered by the Ministry

If a minister is responsible and accountable for the administration of a substantial number of Acts and regulations, it is common practice for the annual service plan report to include a list of that material as an appendix. These listings are useful public information and a valuable research reference. In this appendix, it may be useful for the ministry to provide a brief description of the legislation if that would assist public understanding of the ministry role and programs.

List of Regional Offices/Contacts

Some ministries include an appendix that lists regional or district office locations, along with contact telephone and fax numbers and e-mail and website addresses. Others provide contact information for key ministry services.

List of Corporate Publications
Many ministries produce publications for their various audiences. An Appendix can be a useful source for those titles and their web links for the public, ministry staff, researchers and the media.

Relevant Program Statistics or Supplemental Information
Supplemental or additional statistical information, or information on performance measurement methodology may be valuable to a ministry's audiences, but they may be too long or otherwise not appropriate to place in the main body of an annual service plan report. Many ministries include the information as an appendix.

3. APPENDICES

<div align="right">

Appendix A

</div>

2.5 Message from Minister(s) and Accountability Statement
<div align="right">(Supplied on May 27)</div>

It is normal practice to include messages from the minister and the minister(s) of state, usually with a photograph. An essential component of the Message from minister(s) is the Accountability Statement. Accountability statements from ministers (and ministers of state) must be included in ministry 2004/05 annual service plan reports, in accordance with the *BTAA* requirements.

Minister Responsible Accountability Statement

Sections 16 (2) (d) and (e) of the *BTAA* require a statement that the responsible minister is accountable for the actual results and provides for the minister's signature.

Ministers with portfolio as of the end of the reporting year (2004/05) must provide the accountability statement under their signature.

The following is the text to be used for accountability statements.

> *The 2004/05 Ministry of ……… Annual Service Plan Report compares the actual results to the expected results identified in the ministry's 2004/05 Service Plan. I am accountable for those results as reported.*
>
> > *Minister's signature*
> > *Name of minister*
> > *Minister of …….*
> > *Date*

The date of the signature must be the actual date of signing and it should be during the term of the present Cabinet.

The Minister of Provincial Revenue has additional individual responsibility for revenue results, under section 5(2) of *Balanced Budget and Ministerial Accountability Act* (*BBMAA*), as specified by regulation of Treasury Board.

Ministers of State Accountability Statement

Section 16 (2) (f) (i) and (ii) of the *BTAA* requires that annual ministry service plan reports include statements from relevant ministers of state that they are accountable

for the expected results specified for their positions by Treasury Board regulation in accordance with section 5(3) of the *BBMAA*, and that those statements provide for the signatures of the ministers of state.

This year ministers of state positions may fall into one of two groupings based on the impact of Cabinet changes during the reporting year. The groupings are:

(1) Existing minister of state position and the incumbent remains unchanged during the year, with or without added responsibilities or expansion of position. *(as of March 31, 2005, 4 positions are in this group: Intergovernmental Relations, Early Childhood Development, Mining and Forestry Operations)*;
(2) Existing minister of state position remains, with or without added responsibilities or expansion of position, and a new minister of state appointed to it during the reporting year. *(as of March 31, 2005, 4 positions are in this group: Women's and Senior's Services, Immigration and Multicultural Services, Mental Health and Addiction Services, and Resort Development)*;

When results referred to in BBMAA section 5(3) are made public with the Public Accounts

Standard Accountability Statement Wording for Ministers of State:

Minister of State Accountability Statement

I am the Minister of State for (e.g. Early Childhood Development or as appropriate) and, under the Balanced Budget and Ministerial Accountability Act, I am accountable for the following results.

(List the expected results as specified by Treasury Board Regulation and their corresponding actual results.)

Minister's signature
Name of minister
Minister of State for……
Date

The date of the signature must be the actual date of signing and it should be during the term of the present Cabinet.

The following are the reporting rules for each group mentioned above.

Group #1
The incumbent as of the end of the reporting year signs the standard accountability statement.

Accountability statement should be included in the message from the minister of state.

Groups # 2
The incumbent as of the end of the reporting year signs the standard accountability statement.

Accountability statement should be included in the message from the minister of state. The message may explain the ministerial changes that occurred during the year and any new responsibilities added if applicable.

When results referred to in BBMAA section 5(3) are to be made public on a later date

Section 6 (3) of the *BBMAA* provides the option of making public the actual results of ministers of state for the fiscal year either with the Public Accounts for the year or as soon as reasonably practicable after that time, and in any case before December 31 in the year which the public accounts for the fiscal year are made public.

The incumbent as of the end of the reporting year signs the accountability statement. Accountability statement should be included in the message from the minister of state.

Accountability statement wording for groups #1 and #2

Minister of State Accountability Statement

I am the Minister of State for (e.g. Early Childhood Development or as appropriate) and, under the Balanced Budget and Ministerial Accountability Act, I am accountable for the following results. Information on actual results will not be available until……. At that time an updated accountability statement will be made public.

(List the expected results as specified by Treasury Board Regulation.)

Minister's signature
Name of minister
Minister of State for……
Date

The date of the signature must be the actual date of signing and it should be during the term of the present Cabinet.

CENTRAL AGENCY CONTACTS
Contacts Regarding These Guidelines and Service Plan Production

Service Planning and Reporting Support

➢ Jacob Mathew, (250) 356-5069
Jacob.Mathew@gems8.gov.bc.ca

Queen's Printer - Printing Agents
(Re: Format, Template and Printing Issues)

➢ Susan C. Taylor, (250) 356-6432
Susan.Taylor@gems4.gov.bc.ca

➢ David Chauvin, 250-387-5520
David.Chauvin@gems8.gov.bc.ca

See next page for names of ministries assigned to each printing agent.

Public Affairs Bureau
(Re: Web Issues)

➢ Carolynn Hunter, (250) 387-5033
Carolynn.Hunter@gems1.gov.bc.ca

NOTE:
It is requested that ministries provide the name of their 2004/05 annual service plan report primary and secondary contacts to all of the above named central contacts by April 8. This will expedite communications and information flow between ministries and the central area contacts during the production period.

The *Guidelines* for Ministry 2004/05 annual service plans are available on both the Ministry of Finance Internet site at http://www.fin.gov.bc.ca/pubs.htm#staff and intranet site at http://www.min.fin.gov.bc.ca/tbs/EPM_HOME/Guidelines.html

1.	Office of the Premier	David Chauvin
2.	Advanced Education	Susan Taylor
3.	Agriculture, Food & Fisheries	Susan Taylor
4.	Attorney General/TNO	David Chauvin
5.	Treaty Negotiations Office	David Chauvin
6.	Children & Family Development	Susan Taylor
7.	Community, Aboriginal & Women's Services	Susan Taylor
8.	Competition, Science & Enterprise	Susan Taylor
9.	Education	Susan Taylor
10.	Energy & Mines	Susan Taylor
11.	Finance	Susan Taylor
12.	Forests	Susan Taylor
13.	Health Planning	Susan Taylor
14.	Health Services	Susan Taylor
15.	Human Resources	David Chauvin
16.	Management Services	David Chauvin
17.	BC Public Service Agency	David Chauvin
18.	Provincial Revenue	David Chauvin
19.	Public Safety & Solicitor General	David Chauvin
20.	Skills Development & Labour	David Chauvin
21.	Sustainable Resource Management	David Chauvin
22.	Agricultural Land Commission	David Chauvin
23.	Transportation	David Chauvin
24.	Water Land & Air Protection	David Chauvin
25.	Environmental Assessment Office	Susan Taylor
26.	Forest Practices Board	Susan Taylor

2004/05 Annual Service Plan Reports Timeline - DRAFT
(Timeline to Meet June 29, 2005 Release Date)

Time Period	Description of Activity
By April 4	Ministries provide the primary and secondary annual service plan report contact names to all central agency contact persons (see Pg. 8 and Appendix B)
By April 5	Template and instructions available on Queen's Printer web site.
2nd Half of May	• Ministries to provide draft version of the Annual Service Plan Report to Service Planning and Reporting Support (Attn. Jacob Mathew), for monitoring the Annual Service Plan Report for consistency with guidelines and Mock-Up, and consistency across ministries. • Ministries submit portions/sections of annual service plan reports to Queen's Printer for start on desk-topping, as they become available. *QP will not return sections until the complete report is ready. The ministry should hold all changes until the first desktop proof is available.*
May 27	• Ministries supply Queen's Printer with final draft copies (MS Word) on May 27. *Since there will be only two proofs this time (the second proof will be for the sign-off), due to the telescoped timeline, this draft has to be the final except for changes resulting from the review by the Premier's Office.* • Ministries to supply 2 hard copies, *3 hole punched and double sided*, to Premier's to Premier's Office on **May 27** for review; comments back to ministries by **June 10**. *(By May 26 the minister responsible must be briefed of the contents of the annual service plan report)* • One hard copy to Treasury Board Staff PBO Analyst for information. • One hard copy to Service Planning and Reporting Support (Attn. Jacob Mathew), for general monitoring.
June 10	First proof of desktop version to be sent to the ministries by the Queen's Printer.
June 14	Final changes to the first desktop proof returned by ministries to Queen's Printer for completion of desk-topping.
June 17	• Second proof of desktop version to be sent to the ministries by the Queen's Printer • Final sign-off of resource information in the annual service plan report by ministry Senior Financial Officer/management for consistency with the final audited Public Accounts.
June 20	• Ministry sign-off on desktop version of the second proof. *For the annual service plan reports the second proof is the final proof.*
June 20 - 24	• Annual service plan reports prepped for the Web on a test site • Hard-copy reports printed and collated in binders.
June 27 to 28	• Ministry contacts to review online between June 27 to 28; • Quality Assurance testing of Web site & links
June 29	Annual service plan reports scheduled to be published on government Web sites, in tandem with the Public Accounts; hard copies of annual service plan reports filed with the Clerk of the Legislature and distributed to MLA Offices, etc. in binders; and additional printing as arranged with ministries if required.

Ministry of
XYZ

2004/05

Annual Service Plan Report Mock-Up

Please Note:

- This Mock-Up is not a substitute for the QP Word Template for the Annual Service Plan Report

- The intent of this Mock-Up is to ensure a standard appearance and sequence of main sections and sub-sections within the main sections, assuring what the reader can expect in the annual service plan report and in which part of the report.

- Refer to the Guidelines for the complete description of content requirements.

- Ministries may add additional sub-sections, following the sub-sections laid out in this Mock-Up, within the main sections, and also appendices as required.

National Library of Canada Cataloguing in Publication Data *(Mandatory)*

Ministry Contact Information *(Mandatory)*

For more information on the British Columbia Ministry of XYZ, contact:

Communications Branch
PO BOX 2345
STN PROV GOV'T
VICTORIA, BC
V8W 9T5

Or visit our Web site at
www.gov.bc.ca/XYZ/

Published by the Ministry of XYZ
2353-2

Table of Contents *(Mandatory)*

Message from the Minister and Accountability Statement *(Mandatory)*

Minister's signature
Name of minister
Minister of XYZ
Date

Message from the Minister of State and Accountability Statement *(Mandatory)*

Minister's signature
Name of minister
Minister of State for YY
Date

Highlights of the Year   *(Mandatory)*

Significant developments and key achievements of the year.

Ministry Role and Services (Mandatory)

Vision, Mission and Values   (Mandatory)

Vision

Mission

Values

Description of Vision, Mission and Values, concise explanation of ministry's purpose and how the ministry applies its values in its operations, and may also discuss the operating principles guiding its activities

Ministry Overview, Core Business Areas and Structure (Mandatory)

Ministry Overview

A high level account of what the ministry does and why, major customers, enabling legislation, how the ministry provides its services (e.g. directly, with partners or other institutions), role of partners, governance and accountability relationships, significant changes to capacity and their implications and major cross ministry initiatives with lead role for the ministry.

Core Business XYZ1

Description including key functions and outcomes, major services provided, key programs, how the services are delivered, principal partners, customers/clients, Resources utilized during the year: expenses and FTEs.

Core Business XYZ2
Core Business XYZ3
Core Business XYZ4
Core Business XYZ5

Ministry Organization Structure/chart.

Ministry Operating Context (Mandatory)

Discussion of the ministry's operating context, both internal and external factors including economic, social and demographic developments that have major impact on the ministry role and services, and include major challenges, risks and opportunities and their impact on ministry operations.

Strategic Shifts and Significant Changes in Policy Direction   (Mandatory if Applicable)

Significant changes in mandate, policy, organization structure, ministry capacity, key programs, etc. and their impact on ministry role, services and results.

New Era Commitments   (Mandatory)

Status report on New Era Commitments outstanding at the beginning of the reporting year.

Report on Performance *(Mandatory)*

Overview of Ministry Goals and Linkage to Government Strategic Goals (Mandatory)

Introduces the section, should include:

> *identification of goals;*

> *linkage to government strategic goals;*

> *how the goals of the ministry relate to its mission and core business areas; and*

> *other contextual information.*

Use of text and diagram/table suggested to depict the linkage.

Report on Results   (Mandatory)

A one page synopsis of ministry goals, major objectives and key results is recommended at the beginning of this section.

This section is intended for the reporting of the ministry accomplishments, actual performance relative to the service plan, in the context of its goals, core businesses, objectives and key strategies. Performance measures are required to be presented showing the linkage with goals, core business areas and objectives. Ministries may use a combination of text, tables and charts. Actual results must be presented compared to targets and along with baseline or benchmark.

In presenting the information, ministries have the option to organize this section either by starting with a goal followed by core business areas that support this goal or, alternatively, starting with a core business area followed by goals pertaining to that core business area.

> *Goal*
> *Core Business*
> *Objective*
> *Key Strategies*
> *Performance Measure*

> *Or*

> *Core Business*
> *Goal*

Objective
Key Strategies
Performance Measure

Goal 1

Goal statement and discussion:
   describe the goal and its implicit outcome/s;
   address the rationale for adopting the goal and its outcome/s; and
   discuss any significant upside/downside risks as appropriate.

Core Business 1

Objective 1

Objective statement and discussion:
   describe the objective and its outcome/output;
   address the rationale for adopting the objective and how it will further the realization of the goal; and
   discuss any significant upside/downside risks as appropriate.

Strategies

Key strategies and their brief description. Any reassessment or changes to key strategies.

Performance Measures and Results

Description of performance measure, including its rationale and what is being measured.

Result target, actual result, variance and benchmark or multi-year baseline/trend information must be presented. They may be presented in either tables or charts. There is flexibility in designing tables and charts that best suits the data to be communicated.

Explanation and discussion of target, actual result, any significant variance and its implications, upside/downside risks as appropriate, data source and reliability, etc. are required here.

Multi-Year tables

Performance Measure	2000/01 Actual	2002/03 Actual	2004/05 Target	2004/05 Actual	2004/05 Variance
Performance Measure	XXX	XXX	XXX	XXX	X

OR

Perfomance Measure	Year	Target	Actual	Variance
	2004/05	xxx	xxxx	xx
	2003/04		xxxx	
	2002/03		xxxx	
	2001/02		xxxx	
	2000/01		xxxx	

Reporting-Year-Only Table with Benchmark

Performance Measure	Bench-mark	2004/05 Target	2004/05 Actual	Variance
Performance Measure	XXX	XXX	XXXX	X

Similar format may be used for goal level performance measures also.

Objective 2

Objective statement and discussion as required

Key strategies and discussion as required

Performance Measures and Results

Goal 2

Goal 3

Goal 4

Deregulation (Mandatory)

The progress achieved during 2004/05 and comparison to target.

Report on Resources *(Mandatory)*

Introduction (Mandatory)

Ministry Expense Breakdown by Goal/Key Objectives (Not Mandatory)
An estimated or approximate breakdown of ministry expenses by goal or key objectives is recommended. Graphic presentation (e.g., a pie chart) indicating an order of magnitude percentage breakdown of ministry expense by goals or key objectives is suggested.

2004/05 Resource Summary
(Mandatory)

	Estimated [1]	Other Authorizations [2]	Total Estimated	Actual	Variance (Actual minus Total Estimated)
Operating Expenses ($000)					
Core Business 1					
Core Business 2					
Core Business 3					
Core Business 4					
Total					
Full-time Equivalents (Direct FTEs)					
By Core Business					
Total					
Ministry Capital Expenditures (Consolidated Revenue Fund) ($000)					
By Core Business					
Total					
Capital Plan ($000)[3]					
By Core Business (and Purpose)					
Total					
Other Financing Transactions ($000)[4]					
By Core Business (and Purpose) Receipts Disbursements					

---

[1] The "Estimated" amount must correspond to the *Estimates* as presented to the Legislative Assembly on February 17,2004

[2] "Other Authorizations" include Supplementary Estimates, Statutory Appropriations and Contingencies. The source of the Other Appropriations amounts must be indicated in a footnote.   Amounts in this column are not related to the "estimated amount" under sections 5(1) and 6(1) of the Balanced Budget and Ministerial Accountability Act for ministerial accountability for operating expenses under the Act.

[3] For the "Capital Plan" section, the Purpose should identify the category of projects, for example 'Public Schools' or 'Colleges'.

[4] For "Other Financing Transactions", the Purpose should identify the program, for example, 'Student Loan Program'.

Net Cash Source (Requirements)					
Total Receipts Total Disbursements Total Net Cash Source (Requirements)					

Explanations and Comments (Mandatory)

Ministries should explain any significant variance in expenditures and FTEs between the Estimate and the Actual in the reporting year. Cost efficiencies achieved and proportion of total resources used to fund service partners can also be discussed here.

Significant year-over-year resource changes and their important consequences to ministry services and results should also be discussed here, when applicable

This section could also identify revenues and note significant fees and licenses, particularly if major changes occurred, with a link to the programs funded.

Capital Expenditures and Financing Transactions (Mandatory If Applicable)

Description of significant capital expenditures (excluding major projects in excess of $50 million) and financing transactions and their linkage to ministry goals and objectives and the impact on service delivery.

SUCH Sector Income Statement (Mandatory If Applicable)

Brief description

Description (e.g. name of particular sector)	2004/05 Budget	2005/06 Actual	Variance (Actual minus Budget)
Combined Income Statement ($000s)			
Total Revenue ………………………………………..………			
Total Expense ………………………………………………..			
Operating Results……………………………………………..			
Gain (Loss) on sale of capital assets (if applicable)……..			
Net Results ………………………………………………..			

Major Capital Projects (Mandatory If Applicable)

Projects exceeding $50 million (cumulative)
Brief discussion of objectives, costs, benefits, key risks, etc.

Annual Service Plan Report
Appendices   *(Not Mandatory)*

The BC Reporting Principles and Criteria

The BC reporting principles and criteria are based on three fundamental tenets that guide public performance reporting practice:

- First, that the principles support an open and accountable government that clearly communicates to the public what government strives to achieve and what it actually achieves. This should enhance the quality of public performance reporting and performance information available to decision-makers.

- Second, the principles should provide a framework for a learning organization, which builds on best practices in public reporting, understands reporting requirements and expectations, implements sound reporting practices and takes corrective action if necessary.

- Third, users of performance information have a basis to understand how performance reports are prepared and can make an assessment about the quality of the reporting they receive.

Included with the reporting principles are criteria. Structured as self-assessment questions, the criteria elaborate on each principle and serve as a guide to incorporating the principles in a plan or report. Examples have also been provided to help organizations think about different ways to incorporate the principles in their reporting. As practice in performance reporting improves over time, these examples will need to be revisited.

While some of the plans and reports listed in the examples are much longer than recommended, they have been included to help stimulate thought as to how a particular reporting principle might be addressed. They are not intended to serve as a template that all organizations should follow.

It is clear from experience, and from the feedback received to date, that certain principles will be more challenging to incorporate than others. As a result, some ministries may take longer to build the processes and structures necessary to support performance reporting as envisaged the principles. Clearly ministries will be at different stages toward fully incorporating the principles but, as they gain experience and as practice evolves, they should be able to demonstrate steady progress over time. Ultimately, organizations should view the principles as a general guide for good public performance reporting.

BC's Eight Reporting Principles	
1. EXPLAIN THE PUBLIC PURPOSE SERVED 2. Link goals and results 3. Focus on the few, critical aspects of performance 4. Relate results to risk and capacity	5. Link resources, strategies and results 6. Provide comparative information 7. Present credible information, fairly interpreted 8. Disclose the basis for key reporting judgments

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
1. Explain the Public Purpose Served **Public performance reporting should explain why an organization exists and how it conducts its business, both in terms of its operations and in the fundamental values that guide it. This is important to interpreting the meaning and significance of the performance information being reported.** It is not just the raison d'etre of an organization that matters in understanding its performance. How an organization delivers its programs, products and services is also key. Several ministries, for example, rely on contractors, private/public partnerships, and transfer payment organizations (such as schools, universities, colleges and health authorities) to deliver government programs, products and services. In these cases, achieving the ministry's goals and objectives is a collective, rather than individual, responsibility. The issue may be somewhat different for Crown corporations. Their governance structures and the roles and responsibilities of the various parties (board, government and the Legislative Assembly) are often complex. Moreover, Crown corporations must balance their public purpose with sometimes competing business interests. Public sector organizations are expected to carry out their role and responsibilities consistent with public sector values. In the conduct of public business, how you deliver your programs, products and services matters.	**Overall, have you explained the public interest served through your organization, and how it conducts its business?** Have you adequately explained the organization's purpose, as derived from enabling legislation, and its mission? What are your core business areas and/or the principal markets you serve? Is it clear who you serve – the clients or stakeholders who rely on your programs, products and/or services? Have you provided an overview of the programs and services your organization delivers? Will the reader understand the governance structure of your organization – that is, its key reporting relationships, particularly those that are externally focused? In the case of subsidiaries, have you described how their mission is aligned with the mission of your organization? Have you explained how you deliver your programs, products or services through others? And how you ensure they deliver what you want? Is it clear that your organization is guided by public sector values in delivering its programs, products and services? E.g.: ▪ in an ethical manner ▪ with fair access to business ▪ without personal benefit ▪ in accordance with professional conduct Have you explained any other factors that are critical to understanding your performance?

Examples to Consider:
BC Buildings Corporation, Service/ Strategic Plan 2002 – 2005
http://www.bcbc.bc.ca/Corporate/Service-Strategic_Plan/Service-Strategic_Plan_2002-05.pdf
See pages 3 to 5, good explanation of organizations mandate, vision and mission, core services and core values that guide organization.

Treasury Board of Canada Secretariat Health Canada Departmental Performance Report 2000-2001
http://www.tbs-sct.gc.ca/rma/dpr/00-01/HCan00dpr/hcan0001dpr01_e.asp
See Section II: Departmental Overview. Provides good description of how Health Canada conducts its business and identifies and explains its core services and core business areas.
Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

BC's Eight Reporting Principles	
1. Explain the public purpose served	5. Link resources, strategies and results
2. LINK GOALS AND RESULTS	6. Provide comparative information
3. Focus on the few, critical aspects of performance	7. Present credible information, fairly interpreted
4. Relate results to risk and capacity	8. Disclose the basis for key reporting judgments

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
2. Link Goals and Results **Public performance reporting should identify and explain the organization's goals, objectives and strategies and how the results relate to them.** Planning and reporting should be part of an organization's ongoing operations, systems, and decision-making. This suggests there is a logical flow or an inter-related "chain of events" an organization follows, from its vision, mission and mandate, to its goals, objectives, and strategies, through to its performance monitoring and measuring, to its public reporting. By monitoring performance, organizations can learn from what has happened and make adjustments to their plan. These adjustments should be reflected in the annual report as an indication to readers that the organization is aware of its successes and is planning steps, where necessary, to address any shortcomings or changes in its environment. Planning and reporting are part of a continuous cycle: the monitoring and reporting of results helps inform future planning, while the planning process sets out the intended results and the strategies to achieve them. In essence, by linking the goals and results of an organization, it will be looking forward as well as back at its performance.	**Overall, will the reader understand:** ▪ **what your organization intends to achieve?** ▪ **what it actually achieved? and** ▪ **the impact your results will have on your future direction?** Will readers understand the logical framework – the chain of events – that links your plan and report? Are your goals and objectives well-defined and supportive of your vision and purpose? Are there clear links between your goals/objectives (i.e. your plan) and your results (i.e. your report)? Is your assessment of intended and actual results based on good short and long-term performance measures? Have you explained how short term achievements affect long term goals? Have you explained any differences between actual versus planned results? And what your organization intends to do about it? Do your measures and targets reflect the range of issues that: ▪ concern the public and legislators? E.g. outcomes as well as outputs, and quality and efficiency measures. ▪ are relevant to the organization's goals and objectives? If your organization relies on alternative delivery systems (such as contractors or public/private partnerships), have you described the performance of the overall system? Are the outcomes you're seeking reasonable – that is, is there a plausible link between your actions and your intended outcomes?

Examples to Consider:

Ministry of Forests 2001/02 Annual Report A New Era Update
http://www.gov.bc.ca/prem/down/annual_rpts/11FORWEB.pdf
See pages 17 to 21 for good linkages of goals to business areas, measures, targets and actual results.

U.S. Department of Housing and Urban Development Performance Information
http://www.hud.gov/offices/cfo/reports/7perinfo2001.pdf
See Page 159 to see how goals, objectives and performance measures (referenced as outcome indicator) are linked. Includes a discussion of results for each measure. Even though this document is lengthy, we have highlighted it because it provides examples, including graphs, of linking goals and results over several years.

Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

BC's Eight Reporting Principles	
1. Explain the public purpose served	5. Link resources, strategies and results
2. Link goals and results	6. Provide comparative information
3. **FOCUS ON THE FEW, CRITICAL ASPECTS OF PERFORMANCE**	7. Present credible information, fairly interpreted
	8. Disclose the basis for key reporting judgments
4. Relate results to risk and capacity	

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
3. Focus on the Few, Critical Aspects of Performance Public performance reporting should focus on the few, critical aspects of performance. This principle reflects the interest of the audience in the larger, overall picture. **Few** means that the number of goals, objectives and particularly performance measures described are limited in number in the published documents that are directed to legislators and the public. **Critical aspects of performance** address significance, relevance and the focus on results. What is critical is determined, in part, by: ▪ what is of importance to the intended users – hence, the focus of reporting should be driven by the likely use of the information as much as by government's obligation to report; ▪ aspects of performance that the government judges as critical to the organization's success; and ▪ what is vital to the organization as reflected in its goals, objectives and intended versus actual results.	**Overall, have you presented a clear, concise and balanced picture of your performance?** Does your organization's plan and report address what's important to the government at the overall corporate level as reflected in the government's strategic plan? Does your plan and report focus on what's important to the public and legislators? Is it clear what the achievement of the goal means to them? Are your key results (financial and non-financial) clear and readily apparent? Have you explained what's critical to your organization in achieving these goals and objectives? Does the reader know that more detailed information (such as operating or divisional plans) is available and where it can be accessed? Are your over-riding goals, objectives and planned and actual results obscured by unnecessary detail or complexity?

Examples to Consider:

BC Hydro Annual Report 2002
http://www.bchydro.com/rx_files/info/info3016.pdf
See pages 46 to 53 for a good explanation of how it focused on and presented the few and critical measures in their report.

Alberta Ministry of Human Resources and Employment Business Plan 2002 – 2005
http://www.finance.gov.ab.ca/publications/budget/budget2002/human.pdf
See pages 219 to 225 of the report. Core businesses on page 219 identifies and explains how HRE's plan links to overall government plan. Desired Results and Strategies on pages 220 to 225 explains what is critical to achieve each goal in the strategies and what initiatives will result in goal.

Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

BC's Eight Reporting Principles	
1. Explain the public purpose served	5. Link resources, strategies and results
2. Link goals and results	6. Provide comparative information
3. Focus on the few, critical aspects of performance	7. Present credible information, fairly interpreted
4. RELATE RESULTS TO RISK AND CAPACITY	8. Disclose the basis for key reporting judgments

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
4. Relate Results to Risk and Capacity **Good performance reporting should report results in the context of an organization's risks and its capacity to deliver on its programs, products and services.** **Risk** is "the chance of something happening that will have an impact upon objectives. It is measured in terms of consequences and likelihood."[1] Risk management is an integral facet of all business processes. **Capacity** refers to the ability of an organization to achieve its intended results into the future. Put another way, "a capable organization is one that can continue to do what it does currently, and is flexible enough to do what is required in the future".[1] In practical terms, capacity is the appropriate combination of authority, funding, people, and infrastructure (including assets, systems and processes) that will allow an organization to achieve its intended results over the long term. This encompasses: ▪ Leadership and Direction ▪ People ▪ Tangible Assets ▪ Resources ▪ Reputation Capacity building is typically the response to an organization's risk assessment. Reporting would identify: ▪ Significant risks and their tolerability; ▪ specific dimensions of capacity involved – risk treatment and monitoring; ▪ explain their importance to the organization's mission, goals or results; and ▪ describe the steps being taken to adjust capacity and/or expectations; or ▪ where capacity is not a consideration, provide a representation to that effect What is appropriate will depend on the public purpose to be served by the organization and the resources available to it.	your organization has sufficient capacity to meet its objectives in the future and manage its risks? anization's mandate, goals, strategies and/or program delivery? If so, have you explained what the consequences have been or will likely be on your ability to deliver results in the future? affected by your: ▪ risk management? ▪ current capacity? ▪ the capacity of others (such as partners or the private sector)? eas where you will need to build your capacity in order to succeed over the long term? necessary funds, infrastructure and people in place to meet your objectives? the major risks confronting your organization – in the short term and over the long term? Have you briefly described what is acceptable to your organization in terms of its tolerance for risk? * gies for prioritizing and dealing with the risks you face? Have you briefly explained how your key risks have influenced the choices you made about your goals, objectives and strategies for delivering your programs and services? your strategies and actions in managing risks or capitalizing on your opportunities?

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[1] Risk Management Standard AS/NZS 4360:1999

Examples to Consider:

BC Hydro's Service Plan for Fiscal Years 2002/03 – 2004/05
http://www.bchydro.com/rx_files/info/info1615.pdf
See pages 18 to 20 of the report for sensitivity analysis, which identifies and explains the major risks for the organization and what may impact their performance.

BC Hydro Annual Report 2002
http://www.bchydro.com/rx_files/info/info3016.pdf
See pages 19 to 24 of the report for a good description of its risks and how it has chosen to manage them.

Public Guardian and Trustee of British Columbia 2001-2002 Annual Report
http://www.trustee.bc.ca/2001-2002%20Annual%20Report%20ws.pdf
See pages 26 to 27 of the report for a discussion on its risk management strategies and its capacity limitations.
Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

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[1] *Measuring Human Resource Capability*, Occasional Paper #13, State Services Commission, Wellington, New Zealand, August 1999, p. 8.

BC's Eight Reporting Principles	
1. Explain the public purpose served	**5. LINK RESOURCES, STRATEGIES AND RESULTS**
2. Link goals and results	6. Provide comparative information
3. Focus on the few, critical aspects of performance	7. Present credible information, fairly interpreted
4. Relate results to risk and capacity	8. Disclose the basis for key reporting judgments

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA

5. Link Resources, Strategies and Results
 	
Public performance reporting should link financial and performance information to show how resources and strategies influence results. Related to this is how efficiently the organization achieves its results.
 	
This principle is directed at understanding the link between financial and human resources and the organization's performance. It views funding as a means to an end – more specifically, an organization's ability to deliver on its plan – but also recognizes funding as a critical element in an organization's ability to manage its risks and continue operations. Thus linking financial and operational goals, objectives and results is important to any public sector organization.
	Overall, is it clear how your funding has influenced your:
	▪ **goals, objectives and strategies; and**
	▪ **actual results?**
	
	Is the nature of your funding clear? Have you explained what key activities account for your major funding?
	
	Can the reader make meaningful judgments about your funding decisions? Have you explained your planned and actual costs in terms of your:
	  ▪ core business areas (for example, by program, products or services);
	  ▪ key goals, objectives and strategies; and
	  ▪ results achieved?
	
	Does the reader understand how your current funding compares to past and forecasted funding?
	
	Have you explained the key service planning and delivery assumptions that drive your financial plan?
	
	Have you provided the reader with trend information about your planned and actual expenditures?
	
	Where there are variances, have you explained what happened and why, and what adjustments the organization will be making?
	
	Are your resources (inputs such as dollars and FTEs) linked to your volume/units of services (outputs) in a way that will help the reader to understand the efficiency and economy of your operations?
	
	Are your decisions surrounding the organization's strategies explained within the context of available funding?
	
	Is it clear how the level of funding or any changes affected the results you were seeking?
	
	Have you included information about major capital plans?
	
	Have you provided basic financial information (such as financial statements, in the case of Crown corporations)? Are they supported by management's discussion and analysis?

Examples to Consider:

Ministry of Forests Performance Plan 2001/02 - 2003/04
http://www.for.gov.bc.ca/pab/publctns/perf_plans/2001_02/MOFPerfPlan2001_02.pdf
See page 33 for good linkages between goals, business areas and expenditures.

British Columbia Securities Commission Annual Report 2001-02

http://www.gov.bc.ca/cas/down/2001_02_annual_reports/bcsc_ar_2001_02.pdf
See pages 28 to 30 of the report for linkages between expenses and business areas.

Alberta Learning Annual Report 2002 Chapter 7 Results Analysis
http://www.learning.gov.ab.ca/annualreport/2002/results.pdf
See page 38 to 41 of the report for linking resources to strategies.

Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

BC's Eight Reporting Principles	
1. Explain the public purpose served	5. Link resources, strategies and results
2. Link goals and results	**6. PROVIDE COMPARATIVE INFORMATION**
3. Focus on the few, critical aspects of performance	7. Present credible information, fairly interpreted
4. Relate results to risk and capacity	8. Disclose the basis for key reporting judgments

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
6. Provide Comparative Information **Public performance reporting should provide comparative information about past and expected future performance and about the performance of similar organizations when it would significantly enhance a reader's ability to use the information being reported.** Comparability refers to the ability to compare information about an organization's performance with: ▪ relevant baseline information drawn from previous periods and/or ▪ internal/external benchmarks drawn from other organizations, statutory regulation and/or non-statutory norms. Comparative information puts the organization's performance in context, allowing a reader to judge: ▪ whether an organization's performance is improving, deteriorating or remaining unchanged; and ▪ whether targets are ambitious, mediocre or attainable. To allow for comparisons, there must be consistency in the way information is measured and presented. This includes consistency in the organization's form and content of reporting over time. It should also allow for comparisons with similar organizations.	**Overall, does the reader understand:** ▪ **whether your performance is improving, deteriorating or remaining static, and why?** ▪ **what your expectations are for the future?** Are there clear comparisons in form and content between your: ▪ plan and your report? ▪ plans and previous results? Have you provided sufficient information for the reader to judge your performance relative to: ▪ your past performance? ▪ the performance of others in your sector or industry? ▪ sector or industry standards, benchmarks or best practices? Have you explained any year over year data inconsistencies that impact the reader's understanding of the organization's performance? Have you included multi-year trend data, for your funding, outputs and outcomes, including to the extent possible, forecasting information? Have you provided relevant economic, social or demographic information to put results into context?

Examples to Consider:

BC Hydro Annual Report 2002
http://www.bchydro.com/rx_files/info/info3016.pdf
See pages 46 to 56 of the report for the corporation's performance measures, most of which have trends and/or benchmarks.

The Alberta Children and Youth Initiative (ACYI) 2000 – 2001 Annual Report
http://www.child.gov.ab.ca/acyi/pdf/ab_child_initiative.pdf
See pages 21 – 37 of the report for multi-year trend data and some forecasting information and benchmarks. Most measures include explanations so reader can understand if performance is improving, deteriorating or remaining static.

Performance Measures by Organization and Program (from the UnitedStates Department of Veterans Affairs FY 2002 Performance and Accountability Report)

http://www.va.gov/budget/report/Performance_Measures_by_Org_2002.pdf
Tables provide comparisons over time as they show trend data for 5-year period and associated target levels. Some data displayed in tables with goal status (met/ not met). Good descriptions provided for each measure. 15 page document, see page 128 of the report for example.

Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

BC's Eight Reporting Principles	
1. Explain the public purpose served 2. Link goals and results 3. Focus on the few, critical aspects of performance 4. Relate results to risk and capacity	5. Link resources, strategies and results 6. Provide comparative information 7. **PRESENT CREDIBLE INFORMATION, FAIRLY INTERPRETED** 8. Disclose the basis for key reporting judgments

REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
7. Present Credible Information, Fairly Interpreted **PUBLIC PERFORMANCE REPORTING SHOULD BE CREDIBLE – THAT IS, BASED ON QUANTITATIVE AND QUALITATIVE INFORMATION THAT IS FAIRLY INTERPRETED AND PRESENTED, BASED ON THE BEST JUDGMENT OF THOSE REPORTING.** The information presented should strike a balance among the following attributes: **Consistency** – means measuring and presenting information consistently from one period to the next, and clearly explaining any breaks in the consistency of reported information. **Fairness** – means the information is honestly reported and is neutral or free from bias, with checks and balances against subjectivity. **Relevance** – means that information relates to the organization's objectives and the extent to which results are achieved. Results should deal with effectiveness, efficiency and costs. **Reliable** – means the information is, in all significant respects, *complete* or free from significant omissions. Reliable also means the information is reasonably *accurate* or free from material error. "Reasonably accurate" refers to the cost-benefit of producing reliable information. **Verifiable** - means the information can be reproduced or traced and independently verified. **Understandable** – means the reporting avoids jargon and vagueness, and is succinct. The information is presented in a format and using language that helps the reader appreciate its significance. **Timely** – means received in sufficient time to inform decision making. Timeliness for management means information is available for management decision making on a routine basis. Timeliness for legislators and the public means meeting legislated public reporting timeframe commitments that are designed to inform future policy decisions.	**Overall, is the information you report credible (i.e. has integrity) and does it enable the user to readily assess performance?** Have you been complete in your reporting, covering all key aspects of performance? Are your performance measures relevant? Are they measuring what they purport to measure? Are you consistent in your reporting of performance measures from one year to the next? If not, have you explained why not? Are your measures generally accepted as reasonable measures? Are they widely used within your sector or industry? Is the data you report accurate? Is the content of your plan and report written in a precise and readily understandable manner? Have you reported both successes and shortcomings in a neutral manner? Is the information you report accurate? Has the source of the data been identified? Can the information be traced to a reliable source? Can the information be replicated or reconstructed, if necessary, from supporting documentation? Are the conclusions you state in your report fair and sound?

Examples to Consider:

BC Progress Board 2002 Report, Chapter 3 Environment, Health and Society
http://www.bcprogressboard.com/2002Report/RptCh3.pdf
See page 82 of the report for an example of how to represent source and data limitations.

Alberta Learning Results Report 2001/2002
http://www.learning.gov.ab.ca/annualreport/2002/ResultsReport.pdf
See pages 11 to 15 of the report for layout of outcomes, performance highlights and opportunities for improvement. Each highlight and opportunity is rated against performance targets.

Appendix D: Performance Measure Methodologies (supporting document to the *Ministry of Management Services 2002/05 Service Plan*)
http://www.mser.gov.bc.ca/rpts/methodology.pdf
See Appendix D which goes beyond Principle 3 – Focus on the Few Critical Aspects of Performance. While detailed, the report does provide an example of how to present credible information.

Canada Deposit Insurance Corporation 2001/2002 Annual Report
http://www.cdic.ca/bin/report_e_final.pdf
See pages 2-6 for layout of objectives, measures, targets and performance against targets.

Performance Data and Performance Measurement (from the United States Department of Transportation 2001 Performance Report)
http://www.dot.gov/performance/appendix1.html
See pages 1-4 of the report for discussion on data completeness, reliability, verification, validity and data limitations. See page 5 of the report for an example of identifying measures and including descriptions on the scope, source, limitations, statistical issues, verification and validation, and a comment for each measure. Even though this document is lengthy, we have highlighted it because it provides examples of presenting credible information.

Please note that page references are the page numbers as they appear in the report, not the pdf number that appears on the sidebar of your computer.

BC's Eight Reporting Principles	
1. Explain the public purpose served 2. Link goals and results 3. Focus on the few, critical aspects of performance 4. Relate results to risk and capacity	5. Link resources, strategies and results 6. Provide comparative information 7. Present credible information, fairly interpreted 8. **DISCLOSE THE BASIS FOR KEY REPORTING JUDGEMENTS**
REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
8. Disclose the Basis for Key Reporting Judgments Public performance reporting should disclose the basis on which information has been prepared and the limitations that should apply to its use. In particular, public performance reports should explain: ▪ the basis for selecting the few, critical aspects of performance on which to focus; ▪ changes in the way performance is measured or presented compared to previous year(s); ▪ the rationale for choosing the performance measures (recognizing, for example, that meaningful quantitative measures may not be easy to identify for some programs); ▪ the means of providing assurance on the veracity and completeness of information presented; this may mean external validation, such as through studies done on a national basis comparing provinces or through independent assurance, and ▪ the basis on which those responsible for the report hold confidence in the reliability of the information being reported.	**Overall, will the reader:** ▪ **understand the choices you've made in reporting? and** ▪ **have confidence in what you report?** Will the reader understand the basis on which the few, critical things that matter have been determined? Where changes have occurred in your goals, objectives, or performance measures, have you made this clear to the reader? Have you explained why these changes were made? On what basis are you confident that the data you report is relevant and reliable? On what basis are you confident that your interpretation of the data is reasonable? Have you explained the rationale for choosing the performance measures and targets you have? Have you identified the source and reporting date of your data, and any limitations in its use? Where your information is incomplete, have you: ▪ provided baseline data instead; or ▪ indicated when the information will be available? Has the information been corroborated to other sources to ensure its validity? Has the information been verified by independent parties? The scope of the verification may vary, from confirming the accuracy of statistics presented, through expressing opinions on systems of control, to commenting on the relevance of the information presented and whether it was fairly interpreted. (Note that an approach to independent assurance is under development in B.C.)

Examples to Consider:

BC Progress Board 2002 Report, Chapter 3 Environment, Health and Society
http://www.bcprogressboard.com/2002Report/RptCh3.pdf
See page 79 of the report for a description of why the BC Progress Board chose the performance indicators it did.

Audit of the Social Security Administration's Fiscal Year 2001 Financial Statements
http://www.ssa.gov/finance/2001/01oigfs.pdf

See pages 223-229 of the report as this organization included an audit report as a means of providing assurance on information that they provide. We recognize that this document is very long and it goes beyond the principle of focusing on the few critical aspects of performance. Even though this document is lengthy, we have highlighted it because it provides one approach to providing assurance.

Report on Government Services 2002, Chapter 5 Public Hospitals, Steering Committee Publication, Australia
http://www.pc.gov.au/gsp/2002/chapter05.pdf
See page 238 of the report as an example for basis for key reporting judgments further improvements.

Report on Government Services 2002, Chapter 5 Public Hospitals, Steering Committee Publication, Australia
http://www.pc.gov.au/gsp/2002/chapter05.pdf
See page 202 of the report as an example for key reporting judgments disclosed.
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Appendix F

A. Glossary of Performance Planning and Reporting Terms

Annual Service
Plan Report: A ministry document required by the amended *Budget Transparency and Accountability Act* (BTAA) from fiscal year 2002/03 onwards. This report may contain information normally found in a traditional annual report, with the additional requirement that a ministry's performance in meeting its service goals and targets is emphasized in the document. The document must link directly back to the ministry's corresponding service plan. In addition the document must contain a signed statement from the responsible minister to the effect that the minister is accountable for the actual results reported.

Core Business area: A set of key activities or programs or budget areas related to one or more key components of the role, purpose and mandate of the ministry. Most ministries will have three-to-six core business areas.

Efficiency measure: Measuring the relationship between the amount of input (usually dollars or employee time) and the amount of service output or outcome of an activity or program.

Full-time equivalent (FTE):
                        The equivalent of one person working 1,827 hours in one year; includes employees whose salaries are paid directly from the Consolidated Revenue Fund. In the case of students an FTE is the equivalent of one person taking the full annual course load.

Goal: Goals are the long-term end results/outcomes that the ministry (or a core business area) wants to achieve in fulfilling its vision and mission. Goals must be realistic and achievable.

Input measure: A measure of the amount of resources (dollars and FTEs) used to undertake a function.

Mission: The reason for the ministry's existence. The mission statement identifies what the ministry does, why it does it, and for whom. It also reminds the public and other government entities of the unique purposes promoted and served by the ministry. Mission must lead to the realization of the ministry's vision; and the goals, objectives and strategies must be consistent with the mission statement.

Objectives: Objectives are concise, realistic, results-oriented statements of what service results a ministry or core service area achieves,

usually in the short term, on the way to accomplishing its goals. Objectives must be stated in a way that clearly communicates what is to be achieved and measured or assessed, and when.

Outcome measure: Measuring the intended physical, societal or client results, consequences or changes in conditions, behaviours or attitudes that indicate progress in achieving a program's or ministry's mission and goals. Outcomes may be immediate, ultimate, or somewhere in between.

Output measure: A measure of the level of service provided by a program (i.e., what and how much came out of a program or service). The measurable unit can be a number, percentage or ratio.

Performance measure: A performance measure (sometimes referred to as an indicator) can be used to measure/indicate the degree of success a ministry has in achieving its goals and objectives. When a measure has a specific numeric value attached to one aspect of the performance under consideration, it is then typically referred to as a performance indicator.

Performance Plan: See Service Plan
Note: The amended BTAA (August 2001) adopts the term "Service Plan" to replace the previously used term, "Performance Plan".

Performance target: Targets express pre-set, quantifiable performance levels to be attained at a future date. They help the reader to assess whether the level of achievement is satisfactory.

Planning context: The planning context provides a ministry with information for critical thinking about, and for deciding, its future course of action. It identifies and provides an assessment of the ministry's internal and external strengths, capacities and weaknesses, challenges, risks, assumptions and opportunities. The planning context identifies and examines internal and external factors in the environment that can influence the mission, goals, objectives and strategies of the ministry and can positively or negatively affect its ability to accomplish them. Risk assessment should address briefly both upside and downside risks, the possibilities of exceeding, meeting or failing to meet ministry objectives, spending and revenue plans and their consequences.

Program: A set of activities with clearly defined, dedicated resources and common measurable objectives those are coherent and consistent.

Result: A consequence, issue or outcome of an action or series of actions. Often used synonymously with "outcome" and/or "output".

Service plan: A plan that describes a ministry's purpose, direction, goals, objectives, the operational strategies and resources it intends to use to achieve those objectives, and how it will know if it has been successful through the use of performance measures and targets.

Strategic plan: The high-level, government-wide document that outlines the government's vision, mission, values and key priorities for the medium to long term.

Strategies: Strategies are succinct, high level statements, which outline the actions that describe how objectives are to be achieved.

Values: The value statement expresses a ministry's core values or fundamental beliefs. Values define the ministry's management style, organizational values, and code of conduct for personal and organizational behaviour.

Vision: A clear, concise and compelling picture of a ministry's preferred future; where the ministry is going, and what will the province be like if the ministry's goals are achieved. The vision must be sufficiently desirable and challenging to motivate and inspire ministry employees and influence decision-making.