



Guidelines For

Ministry

2006/07 - 2008/09

Service Plans

October 12, 2005

Final

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**GUIDELINES FOR MINISTRY 2006/07 - 2008/09
SERVICE PLANS
OCTOBER 12, 2005**

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These *Guidelines* are available on the Ministry of Finance Internet site <http://www.fin.gov.bc.ca/pubs.htm#staff> under Treasury Board Staff, Reports & Publications, and also on the ministry's intranet site http://www.min.fin.gov.bc.ca/tbs/EPM_HOME/Guidelines.html

1. GUIDELINES

1.1 Changes From Previous Requirements

Highlights

- The guidelines have been redrafted with the aim of improving:
 - The readability and usefulness of the guidelines; and
 - The flow of ministry service plans.
- This means that the order of several sections has shifted. Section 2.1 of the guidelines is the “Checklist of Contents” which presents the new layout.
- Ministries are reminded that their service plans must identify how the work of the ministry is linked to and supports the Five Great Goals.
- The target number of performance measures per service plan is now a **maximum 12 measures**. Whenever possible, performance measures should measure goals or objectives.
- It is expected that all sections of a ministry service plan will be brief, and easy to read and understand.
 - Please note that the strategic context section of the service plan in particular is not expected to exceed 3 pages.
- Please let the Deputy Ministers’ Policy Secretariat Contacts know if you have any questions or concerns about the contents of the requirements.

1.2 Legislative Requirements

The *Budget Transparency and Accountability Act (BTAA)* provides the legislative framework for B.C. government planning, reporting and accountability (http://www.qp.gov.bc.ca/statreg/stat/B/00023_01.htm). The *BTAA* is intended to enhance government accountability for results and the use of public resources.

The *BTAA* requires that Ministries:

- Make public through three-year service plans their intentions including goals, objectives and performance measures;
- Include a signed statement that the responsible minister is accountable for the basis on which the service plan is prepared and for achieving the specific objectives in that plan; and
- Report on their actual results through annual service plan reports

In 2006, Ministries are required to release their 2006/08 -2008/09 service plans on February 21st. The service plans will be tabled in the Legislative Assembly as part of the government’s 2006/07 budget package.

1.3 Purpose and Scope of Ministry Service Plans

Ministry service plans are part of a performance management framework that covers planning, measuring performance and reporting.

A ministry service plan is intended to be a document that clearly identifies and communicates to the public, MLAs and stakeholders the:

- Purpose and core businesses of the Ministry;
- Resources the Ministry employs; and
- Results the Ministry expects to achieve.

A ministry service plan is not intended to comprehensively address the operational needs of a Ministry. Ministries are encouraged to produce a more detailed Ministry business plan, linked to their service plan, to meet their internal operational requirements.

1.4 Purpose and Scope of the Guidelines

The *BTAA* requires that the information in a ministry service plan be readily comparable to information contained in the service plans of other organizations (*BTAA section 19.3(b)*).

The purpose of these *Guidelines* is to advise ministries of the form, content and the development schedule of a ministry service plan, in order to ensure consistent quality, format and content across ministries.

Ministry service plans must follow the prescribed common format, common content structure and sequence and use the terminology contained in the *Guidelines*. (See Section 2.1 – Service Plan Checklist, for the service plan document structure).

1.5 BC Reporting Principles and Criteria

The government has adopted the *BC Reporting Principles and Criteria (Principles)* as a general frame of reference to assist ministries and Crown agencies in the preparation of service plans and service plan annual reports. Since 2003/04 all ministries and Crown agencies have been required to incorporate the reporting principles into their service plans and annual reports. Ministry service plans and annual reports may be reviewed against these principles by the Office of the Auditor General and the Legislature or its Committees.

B.C.'s reporting principles are:

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; and
8. Disclose the basis for key reporting judgements.

The eight reporting principles are not intended to form the outline of a service plan or an annual report but should be incorporated generally throughout the body of a service plan or annual report.

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- The principles are a structured way of thinking about the content, completeness and quality of performance reporting.
 - Incorporating the reporting principles into service plans and annual reports will provide readers with more information about a ministry's purpose, goals, intended and actual results and should give readers more confidence in the relevance and reliability of the information being presented.

The *Principles* are published in the document "Performance Reporting Principles for the British Columbia Public Sector" which is available on the Auditor General's website (<http://bcauditor.com/AuditorGeneral.htm>).

More detailed information on the reporting principles, examples of their use, and self assessment questions, have been included in Appendix 1 of this document.

It is recognized that some of the reporting principles are more challenging to incorporate than others. Within the service plan content section of this document, "Reporting Principles to Consider" boxes appear in some sections. These boxes identify the reporting principles that the text of the section could address.

It may take several years to build the processes and structures necessary to fully incorporate these principles into performance management and reporting. The principle, **relate results to risk and capacity** has been particularly challenging to many ministries. Appendix 2 provides more information on this principle.

1.6 Reviews and Approvals

1.6.1 Cross-Ministry

Ministries are required to discuss their draft service plans with other ministries to:

- Address potential overlaps;
- Ensure that the actions of one ministry do not have unanticipated negative impacts on another;
- Ensure that cross ministry issues are appropriately addressed; and
- Make sure that critical issues are not missed.

Service plan discussions are also an opportunity to identify and share best practices and advancements made in planning and presentation.

As service plans are considered budget documents, care must be taken not to compromise the confidentiality of sensitive information.

1.6.2 Deputy Ministers and Government Caucus Committees

Ministries will present an overview of the contents of their service plans to their appropriate Deputy Ministers and Government Caucus committees.

A common PowerPoint template for use by ministries to create these overviews will be provided to ministries by October 20. It is expected that the reviews will occur during late November and early December.

The purpose of the reviews is to ensure that:

- Each ministry's contribution to the Five Great Goals is clearly identified;

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- Government's key accountabilities are accounted for and underway;
 - Cross ministry initiatives have been identified;
 - Appropriate performance measures are in place; and
 - Key issues have been identified and communicated.

The Deputy Ministers' Policy Secretariat will coordinate the service plan reviews (please see Appendix 3 for contact information).

1.6.3 Approvals

The Minister (and Ministers of State where applicable) must approve the ministry 2006/07 - 2008/09 service plan prior to its publication.

1.7 Service Plan Production, Presentation and Publication

1.7.1 Production Process

To produce a common look, service plans will be desk-topped at the Queen's Printer.

- The Queen's Printer staff will provide a template and accompanying instructions and sample pages on their web site (<http://www.qp.gov.bc.ca/serviceplan>).
- The template will provide standard font, size, layout, page orientation and other format and style elements. The template is designed for single column "portrait" style page layout (use of multi-column format for text, and "landscape" layout for text or tables is not permitted, since it causes significant technical difficulties for printing and transfer to the Web, particularly for the HTML version).
- 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.

During the production process, ministries will provide their MS Word document service plans, produced using the template, to the Queen's Printer contact (see Appendix 3) who will produce the printed version of the plan and the files for the web.

The Queen's Printer requires signed authorization from ministries for the use of the electronic signature of ministers in the service plans.

It is the responsibility of each ministry to ensure that drafts provided to Queen's printer are proofread.

1.7.2 Service Plan Presentation and Style

Presentation

The hard copy version of a ministry service plan, produced for tabling in the Legislature on February 21, 2006 and distribution as part of the budget package, 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 the cover retaining the same elements as the original cover page and 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.

1.7.3 Publication

The Minister of Finance will table the service plans in the Legislature as part of the budget package. Printed copies are required for this purpose and for distribution with other budget documents. Ministries should arrange with Queen's Printer for the printing of additional service plan copies to meet their own needs.

Service plans will also be published at the same time on the government's web site at www.gov.bc.ca and on the web sites of ministries, in an online format as well as in a printable, downloadable format. Online versions of the service plans will conform to the Government Internet Standards. Posting service plans on the web will be co-ordinated through the Public Affairs Bureau staff contact (see the contact list in Appendix 3), who will work closely with Queen's Printer staff and ministries.

The costs of desk topping and printing the hardcopies and of creating the web version are to be borne by each ministry.

1.7.4 Ministry Service Plan Contacts

Ministries should provide the Deputy Ministers' Policy Secretariat contacts listed in Appendix 3 with the name of primary and secondary service plan contacts. Please keep the Secretariat informed of any changes.

1.7.5 Key Dates

Appendix 4 contains a more detailed timeline. Key dates are:

- | | |
|----------------------|--|
| October 5 | Template instructions available on Queen's Printer website |
| October 20 | PowerPoint template for use by ministries to create presentations for Deputy Ministers' Committees and Government Caucus Committees released |
| Nov. 21 | Completed service plans power point presentations to be emailed to Victoria Card at Deputy Ministers' Policy Secretariat |
| Nov. 21 -
Dec. 16 | Completed service plan power point presentations reviewed by DMCSO, DMCNRE and GCCs |
| Jan 13 | Final draft copies of service plan to Queen's Printer (see detailed timeline) |
| Feb 6 | Third and final proof to Ministries from Queen's Printer |
| Feb 8 | Third and final proof back to Queen's Printer from Ministries |
| Feb 21 | Service plans made available for Budget lock-up. |

1.8 Additional Reference Resources

1.8.1 Report on the Cross Government Performance Measurement Review

This review, conducted by the Office of the Comptroller General, was intended to help senior management ensure that ministries have effective performance measures in place, and to make recommendations on how they can be improved. Ten ministry service plans were reviewed against how well they communicate ministry performance. The recommendations resulting from this review can be found in that report's "Appendix 1". The report which is available from the Internal Audit and Advisory Services, Office of the Comptroller General (Attn. Frances Linguanti).

1.8.2 Auditor General's Review

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.

2. CONTENTS OF THE SERVICE PLAN

This chapter of the Guidelines identifies and describes the common contents and sequence of ministry service plan.

2.1 Checklist of Contents

The following is the checklist of required service plan content.

Ministry Service Plan 2006/07 – 2008/09 Required Common Content

- Cover (Title Page)
- Inside Cover
 - National Library of Canada Cataloguing in Publication Data
 - Ministry Contact Information
- Message from Minister(s) and Accountability Statement(s)
- Table of Contents
- Ministry Overview
 - Purpose of Ministry
 - Vision, Mission and Values (Note: Mission is required!)
- Strategic Context
 - Planning and Strategic Issues (suggested length – 2-3 pages)
- Core Business Areas
- Resource Summary
 - Resource Summary Table
 - Display of Ministry Expenses by Goal/Key Objectives (if possible)
 - SUCH Sector Resource Summary (if applicable)
 - Major Capital Projects (if applicable)
- Goals, Objectives, Strategies and Results
 - Overview
 - Ministry Goals
 - Linkage to the Five Great Goals
 - Cross Ministry Initiatives
 - Performance Plan
 - Goal
 - Core Business Area
 - Objective(s)
 - Strategy(ies)
 - Performance Measure(s)
 - Targets
 - Ministry Performance Plan Summary (i.e., Summary Diagram)
- Related Initiatives and Planning Processes
 - Regulatory Reform
 - Human Resources Plan
 - Information Resources Management Plan
 - Client Centred Service Delivery
- Appendices

2.2 Cover (Title) Page

All ministry service plans must have a formal title page as the front cover. A sample of the title page is included on the Queen's Printer web site.

For 2006/07 - 2008/09 service plans, the following common title page content is to be used on all ministry service plan covers and title pages:

MINISTRY OF _____

**2006/07 - 2008/09
SERVICE PLAN**

FEBRUARY 2006

The Ministry name used on the title page should be the legal name of the ministry (e.g., Ministry of Forests and Range, Ministry of Agriculture and Lands, Ministry of Finance, ...)

The title page must also include the provincial government logo (coat of arms).

2.3 Inside Cover Page

2.3.1 National Library of Canada Cataloguing in Publication Data

Every service plan needs an International Standard Serial Number (ISSN) from the National Library of Canada. The National Library cataloguing information is printed on the inside front cover of the service plan (i.e., on the back of cover page).

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.

Ministries are responsible for applying to the Legislative Library's Cataloguing Department (250-387-6506) to verify an existing registration or apply for a new registration. Please let the Legislative Library know if there has been a substantive change (e.g. ministry name) from one year to another when verifying an existing registration.

2.3.2 Ministry Contact Information

Ministry contact information must be included on the inside front cover. The level of contact information is at the ministry's discretion, but must, at a minimum, include the ministry web site.

2.4 Message from the Minister(s) and Accountability Statement(s)

2.4.1 Minister

Each service plan must include a message from the minister that includes a photograph of the minister.

The message enables the minister to identify key accountabilities, communicate priorities, and acknowledge critical opportunities and challenges.

Another crucial component of the Message from the Minister is the Accountability Statement required by the *BTAA* (Section 13 (4) (e)). The following is the prescribed text for the minister's accountability statement that must appear within the message from the minister.

The Ministry of _____ 2006/07 - 2008/09 Service Plan was prepared under my direction in accordance with the *Budget Transparency and Accountability Act*. I am accountable for the basis on which the plan has been prepared. All material fiscal assumptions and policy decisions as of February 8, 2006 (example date) have been considered in preparing the plan and I am accountable for achieving the specific objectives in the plan.

(Note: The Minister of Small Business and 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.)

The signature block that appears at the end of the message should be the minister's full legal signature (e.g., Minister of Forests and Range and Minister responsible for Housing, Minister of Small Business and Revenue and Minister responsible for Regulatory Reform, ...).

2.4.2 Minister of State

Where applicable, each service plan must include a message from the minister of state that includes a photograph of the minister of state.

The message is the opportunity for the Minister of State to identify key accountabilities, communicate priorities, and acknowledge critical opportunities and challenges.

A crucial component of the Message from the Minister of State is the Accountability Statement required by section 13 (4) (f) of the *BTAA*. A Minister of State's individual responsibility for results is specified by regulation of Treasury Board, in accordance with *Balanced Budget and Ministerial Accountability Act* (BBMAA) section 5.3. The standard wording required for the Minister of State Accountability Statement is as follows:

I am the Minister of State for _____ and under the *Balanced Budget and Ministerial Accountability Act*, I am accountable for achieving the following results for 2006/07:

- (List of specifics as set by Treasury Board regulation)

The signature block that appears at the end of the message should be the Minister of State's full legal signature (e.g., Minister of State for Mining).

2.5 Table of Contents

The Table of Contents should list each of the sections in the service plan occurring after the Table of Contents page.

2.6 Ministry Overview

2.6.1 Purpose of the Ministry

This section clearly and succinctly explains the **purpose** of the ministry. The overview should include a brief description of:

- why the ministry exists;
- what the ministry does (i.e., its primary business or businesses);
- how its services are delivered (i.e., by the ministry or by partners);
- roles of and accountability relationships with its partners; and
- its legislative mandate.

2.6.2 Vision, Mission and Values

This section presents the vision, mission and values of the ministry.

Vision

The vision statement is a clear, concise and compelling picture of the ministry's preferred future. It should describe:

- what success looks like to the ministry; and
- how the ministry wishes to be seen by the public and its clients, customers and constituents.

The preferred future should be sufficiently challenging to motivate and inspire ministry employees and influence decision-making. To be credible the scope of the vision statement should be within the broad boundaries of the ministry's mandate and potential capabilities.

The vision statement may be accompanied by an explanatory paragraph.

Vision Example	<i>"... a province where children are healthy, families are responsible, and all live in safe, caring and inclusive communities."</i> Ministry of Children and Family Development - Service Plan Update 2005/06-2007/08
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Mission

The mission statement concisely presents the reason for the ministry's existence – its reason for being. It should incorporate at a high level a summary of the ministry's purpose, what the ministry does and for whom. It also reminds everyone - the public and other government entities - of the unique purposes promoted and served by the ministry.

The mission statement may be accompanied by an explanatory paragraph.

A ministry's goals, objectives and strategies must be consistent with its mission statement. In turn, the mission must logically lead to realization of the ministry vision.

The ministry mission statement also appears in the Estimates.

Mission Example	"The Ministry of Employment and Income Assistance provides services that move people toward sustainable employment and assist individuals and families in need." Ministry of Employment and Income Assistance - Service Plan Update 2005/06 - 2007/08
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Note: For those ministries responsible for more than one area, (e.g., the Ministry of Forests and Range and Minister responsible for Housing), a single mission statement that encompasses all areas of responsibility is required for Estimates.

Estimates Mission Example	"The mission of the Minister of Forests and Range and the Minister responsible for Housing is to protect, manage and conserve forest and range values through a high performing organization. The minister is also responsible for providing leadership in meeting the housing needs of all British Columbians by enabling a range of housing choices." Ministry of Forests- Estimates, Fiscal Year Ending March 31, 2006
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Values

The value statement should describe the principles that guide the organization in its activities. The value statements are the expression of the ministry's core values or fundamental beliefs. They define the ministry's management style, organizational values and rules of personal and organizational behaviour.

An explanatory paragraph may accompany the values.

Values Example	<p><i>"members of the ministry will act in accordance with the following values:</i></p> <ul style="list-style-type: none">▪ <i>Accountability - To enhance efficiency, effectiveness and value in public service</i>▪ <i>Integrity - To conduct ourselves in an ethical, honest, consistent and professional manner</i>▪ <i>Responsibility - To deliver affordable client-centred service and stewardship on behalf of citizens</i>▪ <i>Respect - To treat those we serve, and each other, with courtesy, fairness, dignity and trust</i>▪ <i>Innovation - To foster creativity and performance in the delivery of quality services.</i> <p>Ministry of Sustainable Resource Management - Service Plan 2003/04 - 2005/06</p>
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2.7 Strategic Context

This section should, at a high level (i.e., 2-3 pages maximum), concisely identify the external risks and opportunities and internal strengths and weaknesses and capacity issues influencing a ministry. The section should also identify the key strategic issues likely to have an impact on the ministry's planning in the next three years.

Reporting Principles to Consider:

- Relating results to risk and capacity.
- Linking resources, strategies and results

- External risks and opportunities are the potential economic, social, cultural, demographic, environmental, political, legal, governmental, technological, and competitive trends and events that could significantly benefit or harm the ministry in the future. Risks and opportunities that could affect partner organizations should also be considered.
- Internal strengths and weaknesses refer to ministry activities that it performs especially well or poorly. Areas of internal strength and weakness may include management structure, expertise, legislative mandate, mode of service delivery, resources, partnerships, public/customer confidence and information systems.
- Capacity refers to the ability of a ministry to achieve its future intended results with its current combination of authority, funding, people, and infrastructure (including assets, systems and processes). Capacity issues include internal factors such as staffing and funding levels, technology, etc. that could have an effect on performance.
- Key strategic issues are major trends and forces that are likely to impact the ministry during the planning period. Identification of key strategic issues should be based on an assessment of recent actual performance, the anticipated future external environment, and the ministry's strengths and weaknesses.

The strategic context section of the service plan should list all major internal and external risks and opportunities, capacity issues and strategic issues that could significantly affect planning or performance. It should also discuss at a high level, how the ministry plans to address the identified risks, opportunities and capacity issues. Any changes to a ministry's mandate and related strategic shifts being implemented over the planning period should also appear in this section.

Note: Only high-level risk and capacity issues should appear in this section. Specific activities the ministry intends to undertake to manage risks and capacity issues belong either in the Goals, Objectives, and Results section, or if they are operational in nature, in the ministry business plan. Significant potential resource implications of risks and capacity issues can be discussed as appropriate in the Resource Summary section of the service plan.

2.8 Core Business Areas

Each ministry is comprised of a number of core business areas. Functions and programs are then grouped into core business areas based on their commonality of role and purpose.

The purpose of this section is to briefly describe the ministry's core business areas and identify:

- key functions of each core business during the plan years;
- the purpose of these functions; and
- key programs and services provided.

Principle to Consider:

- Explain the public purpose served

The order of presentation of the core business areas must match the order of presentation that appears in the resource summary section.

Note: Ministry organization charts or other descriptive corporate profiles should appear as an appendix.

2.9 Resource Summary

This section of the service plan provides a summary of financial and FTE resources.

- It is required that the 2006/07 – 2008/09 Service Plans reflect the fiscal plans and FTE data for each plan year by core business area and ministry total.
- In addition it is also expected that ministries will provide 2005/06 base year data.
- The ministry totals for 2006/07 will need to correspond to the amounts contained in the 2006/07 *Estimates*, the Schedules to the *Estimates*, and the *Budget and Fiscal Plan 2006/07 - 2008/09*. Where a ministry has external recoveries, the Resource Summary should reflect the net amounts. If gross amounts are shown both the net amounts and external recoveries must also be presented. Internal recoveries should not be reflected in the Resource Summary.

Ministries must use the Resource Summary table format that follows to summarize by core business area the resources to be used. (Treasury Board Staff recommends that ministries should have no more than six core businesses, including the core business Executive and Support Services).

Note: Ministries (ministry Budget / Senior Financial Officers / management) are responsible for ensuring, prior to printing, the resource information and Resource Summary of the service plan are consistent with the 2006/07 *Estimates and Budget and Fiscal Plan 2006/07 - 2008/09*.

Principles to Consider:

- Link resources, strategies and results
- Provide comparative information

If required, an **Explanation and Comments** section can follow the Resource Summary Table. Examples of what might appear in this section are:

- Explanations of significant shifts that have occurred;
- Information on Federal Funding changes or agreements;
- Planned major program changes, with the core business area affected noted;
- Significant fee and licence changes.

This section can also include a display of Ministry Expenses by Goals or Key Objectives. A breakdown of ministry expenses by goal or key objectives will advance further the linking of resources to results in the annual service plan. Since the accounting systems generally collect and report costs by core business areas (by votes and sub-votes) and their subsets only, a breakdown of expenses by goal or key objectives may not be practicable for many ministries. It is recommended that ministries with good one to one alignment (i.e., minimal overlap) between core business areas and goals or objectives, present this information using a pie chart. . Other ministries are encouraged to present a high level estimate of how expenses are divided between goals or objectives.

2.9.1 RESOURCE SUMMARY

Core Businesses	2005/06 Restated Estimates ¹	2006/07 Estimates ²	2007/08 Plan	2008/09 Plan
Operating Expenses (\$000)				
Core Business 1				
Core Business 2				
Core Business 3				
Core Business 4				
Core Business 5				
Core Business 6				
Totals				
Full-time Equivalents (Direct FTEs)				
Core Business 1				
Core Business 2				
Core Business 3				
Core Business 4				
Core Business 5				
Core Business 6				
Totals				
Ministry Capital Expenditures (Consolidated Revenue Fund) (\$000)				
Core Business 1				
Core Business 2				
Core Business 3				
Core Business 4				
Core Business 5				
Core Business 6				
Totals				
Capital Plan^{3, 4} (\$000)				
Applicable Core Business(es)- Purpose(s)				
Totals				
Other Financing Transactions^{3, 5} (\$000)				
Applicable Core Business(es) - Purpose(s)				
Receipts				
Disbursements				
Net Cash Source (Requirement)				
Total Receipts				
Total Disbursements				
Total net Cash Source (Requirement)				

¹ The restated 2005/06 *Estimates*, must be consistent with the corresponding amounts in the 2006/07 *Estimates*, which will be presented to the Legislature on February 21, 2006. Ministries should include a footnote to the heading "2005/06 Restated Estimates" that the "amounts have been restated, for comparative purposes only, to be consistent with Schedule A of the 2006/07 *Estimates*".

² The 2006/07 *Estimates* data must correspond to the 2006/07 *Estimates*.

³ If any of these categories are not applicable, they may be deleted to conserve space.

⁴ For the "Capital Plan" section (former "Consolidated Capital Plan" section), the "Purpose" should identify the category of projects, for example 'Public Schools' or 'Colleges'. If the project is cost shared please indicate that. If there is only one item totals are not required.

⁵ For "Other Financing Transactions", the "Purpose" should identify the program, for example, 'Student Loan Program'. Do not include prepaid capital advances, which provide for amounts that have already been shown as Capital Expenditures. Amounts should correspond to the amounts in the Schedule "Financing Transactions - Loan Investment and Other Requirements" and the Schedule "Financing Transactions - Revenue Collected for, and transferred to, Other Entities" of the *Estimates*. If there is only one item, totals are not required.

2.9.2 SUCH Sector Resource Summary (Where Applicable)

(Applicable to the Ministries of Advanced Education, Education and Health Services only. If you have any questions on a SUCH Sector Resource Summary the contact person is Hans von Hagen, Planning and Estimates Branch, TBS, (250)386-1935).

Where applicable, the ministry's 2006/07 - 2008/09 Service Plan is required to include a separate Resource Summary table for SUCH sector organizations (e.g. schools, universities, colleges, health authorities and hospital societies) for which the ministry is responsible. In addition to providing a forecast of revenue, expense and net operating result information for fiscal years 2006/07 to 2008/09, the table should also include the financial amounts reported in the 2005/06 September Budget Update for comparative purposes.

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 resource summary table is consistent with that provided by the individual SUCH sector entities. The table should adhere to the format provided below and be inserted directly following the ministry resource summary table. Footnotes should be used where further clarification on the information provided is required.

Description (e.g. name of particular sector)	2005/06 Budget	2006/07 Plan	2007/08 Plan	2008/09 Plan
Combined Income Statement (\$000s)¹				
Total Revenue				
Total Expense				
Operating Results.....				
Gain (Loss) on sale of capital assets (if applicable).....				
Net Results				
¹ This combined income statement includes estimates from <i>(enter number and name of sector entities here: e.g. 60 school districts)</i> . Numbers do not include the eliminating entries required to consolidate these agencies with the government reporting entity.				

2.9.3 Major Capital Projects (where applicable)

Under the *BTAA* (Sections 8 and 14), ministries are required to disclose information concerning any commitment or anticipated commitment that exceeds \$50 million towards the capital cost of an individual project.

In addition, Section 13 (4) (c) of *BTAA* specifies that in relation to a project to which Section 14 applies; ministries must include the following information in their service plan:

- objectives of the project;
- costs and benefits of the project; and,
- risks associated with those costs and benefits.

A "commitment" includes the amount of any money, the value of any land, facilities, rights or other benefits, and the amount of any guarantee contributed or anticipated to be provided by the reporting ministry towards the capital cost of the project.

2.10 Goals, Objectives, Strategies and Results

The performance planning elements in the service plan, goals, objectives, strategies, performance measures, benchmarks and targets for results must focus on the critical aspects of the ministry's role and priorities.

<p>Reporting Principle to Consider Few critical aspects of performance</p>

The service plan is a high-level planning document. Ideally, it is built upon and summarizes the detailed information contained within an internal ministry business plan.

The target audience for a ministry service plan is the public, legislators and stakeholders. Therefore, the goals, objectives, strategies and results section of the service plan must focus on those aspects of performance that are critical to the organization's success in serving the public and how the business of the ministry supports the strategic goals of government (specifically the Five Great Goals). Clear linkages are critical to effective service planning.

2.10.1 Overview

The purpose of this section is to:

- Introduce the Goals, Objectives, Strategies and Results section; and
- Provide a brief, high level overview of the ministry's goals, the linkage of these goals to the Five Great Goals (government's strategic goals) and key cross ministry initiatives that the ministry is involved in.

2.10.1.1 Ministry Goals

In this section, the ministry should:

- Briefly describe and introduce its goals

2.10.1.2 Linkage to the Five Great Goals

The purpose of this subsection is to describe how the ministry supports the Five Great Goals. It is the section of the service plan that links the work of the ministry to the strategic goals of government. It is understood that not every ministry supports every great goal; however, every ministry supports at least one great goal.

For reference the Five Great Goals are:

- To make British Columbia the best educated, most literate jurisdiction on the continent;
- To lead the way in North America in healthy living and physical fitness;
- To build the best system of support in Canada for persons with disabilities, special needs, children at risk and seniors;
- To lead the world in sustainable environmental management, with the best air and water quality, and the best fisheries management, bar none;
- To create more jobs per capita than anywhere else in Canada.

2.10.1.3 Cross Ministry Initiatives

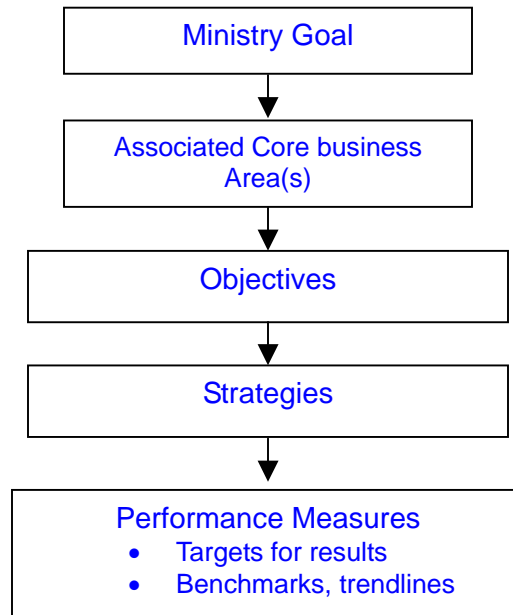
This section should identify and briefly describe the ministry's involvement in cross ministry initiatives. It is an opportunity to demonstrate linkages with other ministries and a "whole of government" approach to issues.

Ministries should work together in the planning process to ensure cross ministry initiatives are appropriately accounted for.

2.10.2 Performance Plan

Planned accomplishments or results over the three year planning period must be presented in the context of goals, core businesses and objectives.

In presenting this information, ministries must use the logic and the general sequence of the schematic provided below. The purpose of this standard sequencing of performance planning components is to provide a clear line of sight between goal and results.



2.10.2.1 Goals

A goal should flow from and support the mandate, vision, mission and legislation of the ministry – they provide the ministry with strategic direction and a planned destination. A goal is a long-term end result or outcome that the ministry wants to achieve. A goal should be realistic and achievable in the context of the ministry's role and resource constraints. Goals and results should be clearly linked. A goal should be measurable – goal level performance measures are recommended. .

The description of the goal should include:

- why the goal was selected and why it is important to the public;
- the degree of control the ministry has in achieving the goal;

Reporting Principles to Consider:

- Focus on the few, critical aspects of performance
- Explain the public purpose served
- Disclose the basis for key reporting judgements
- Link goals and expected results

- significant risks and capacity issues related to realizing the goal; and
- the resources earmarked to achieve the goal (if possible).

Notes:

- A goal statement provides direction but not how to get there.
- A general descriptive statement of a desired future is a vision rather than a goal.
- The use of adjectives and conditional terms (such as excel, best) in the goal statement makes the outcome unclear.
- Goal statements must answer these questions:
 - What outcome is sought by the goal?
 - What strategic issue is addressed by the goal?, and
 - What performance concept (result) in the goal is measurable?

Example of a Goal statement:

"Clients who are able to work, become self-reliant through employment"

Core Business Area

The core business area or areas that support the ministry goal should be identified. (A core business area can support more than one goal). Care should be taken that crossovers or overlaps do not make linkages with performance measures and resources unduly complex.

Note: Should a ministry wish, Core Business Area can precede goal(s) organizationally (i.e., the discussion can be organized by Core Business Areas).

2.10.2.2 Objectives

Objectives are more detailed than goals and refer more directly to the actions that will be undertaken. Objectives are concise, realistic, measurable, results-oriented statements of what service results a ministry wants to achieve, usually on the way to accomplishing a goal. Objective level performance measures are acceptable.

A well stated objective:

- Clearly communicates what is to be achieved and measured;
- Is phrased as a results statement and not an activity statement;
- Identifies when a result will be achieved

<p>Reporting Principles to Consider:</p> <ul style="list-style-type: none"> • Focus on the few, critical aspects of performance • Disclose the basis for key reporting judgements. • Explain the public purpose served • Relate results to risk and capacity

The description of an objective should:

- Identify why it was selected and why it is important to the public;
- Clarify how the achievement of the objective will contribute to the realization of the goal;
- Identify the degree of control the ministry has in achieving the objective and any significant risks and capacity issues related to realizing the objective; and
- the resources earmarked to achieve the objective (if possible).

Notes:

- In aggregate, objectives associated with a goal must be sufficient to achieve the goal.

Example of an Objective:

"Clients actively seek work"

2.10.2.3 Strategies

Strategies are specific activities that a ministry plans to use to accomplish its goals and objectives. When identified, strategies should be:

- Succinct, high level statements, that describe how objectives are to be achieved

The description of a strategy should

- Identify why the strategy was selected and why it is important to the public;
- Indicate how the strategy influences the achievement of the objective

Reporting Principles to Consider:

- Focus on the few, critical aspects of performance
- Link resources, strategies and results
- Present credible information and fairly interpreted
- Disclose the basis for key reporting judgements.

Example of a Strategy:

"Clients with employment-related obligations are required to complete and comply with employment plans as a condition of accountability"

Example of relationship between goals, objectives and strategies.

Goal	Objective	Strategy
<i>Clients who are able to work, become self-reliant through employment</i>	<i>Clients actively seek work</i>	<i>Clients with employment-related obligations are required to complete and comply with employment plans as a condition of accountability</i>

2.10.2.4 Performance Measures

A performance measure must demonstrate the ministry's effectiveness and level of service delivery with respect to goals, objectives or strategies. Ministries are encouraged to develop outcome or results measures as much as possible. (See Appendix 5 for more discussion of performance measure types and uses). A good performance measure:

- Enables the ministry and the public to form accurate judgements regarding the ministry's success in achieving intended results;
- Is useful in making decisions about future actions;
- Is consistent from one planning period to the next.

A measure should measure what it purports to, and be:

- Succinct (no jargon and vagueness);
- Based on timely, independently verifiable and statistically reliable data; and
- Be generally accepted and reasonable.

If any measures substantially fails to meet any one of the criteria above an explanation of why this measure is being used and what steps are being taken to improve the measure or replace it should be included in the service plan.

For 2006/07 – 2008/09 ministry service plans, **the target number of performance measures per plan is a maximum of 12.**

In developing performance measures, ministries should focus on:

- Creating only those performance measures that relate most strongly to the organization's overall goals and objectives;
- Ensuring that the measures are relevant and understandable;
- Presenting credible information, fairly interpreted; and
- Developing measures for those areas in which it has a particular responsibility or major influence (i.e., a meaningful degree of control).

Reporting Principles to Consider:

- Link Goals and expected results
- Focus on the few critical aspects of performance
- Present credible information, fairly interpreted
- Provide comparative information
- Disclose the basis for key reporting judgments

The description of a performance measure should include an explanation of:

- how the performance measure links to the relevant goal or objective and the rationale for choosing the measure;
- what is being measured;
- the data source or sources used;
- the reliability and limitations of the performance information (i.e., any limits on the accuracy and reliability of the data).

Examples of Performance Measures:

Goal Level: "Percentage of BC's population aged 19-64 receiving temporary assistance, that have employment-related obligations"

Objective Level: "Average percentage of clients with employment related obligations who leave the case load each month"

It is recognized that in some cases performance measures may still be in development. In such cases, the ministry should note that fact and indicate when the information will be available.

When developing service plans, ministries should be aware of the need to report actual results in comparison with the expected results in the subsequent annual service plan report.

2.10.2.5 Targets

Each performance measure in a service plan must have an associated target.

- Any exceptions must be explained along with an indication of when the targets will be made available.
- In cases where outcomes are difficult to quantify, or could be affected by external factors, ranges, milestones or variable targets that vary with an independent variable can be used.

Targets express pre-set quantifiable performance levels or milestones the ministry plans to attain in each year of the planning period. Appropriately set targets track progress toward the achievement of specific goals and objectives. Targets:

- help the reader to assess whether the level of achievement is satisfactory;
- should be reasonably challenging and should not simply be set to a “safe”, minimum level of performance;
- should be logically sound and measure reliably what they are intended to assess; and
- should be consistent with ministry funding and capacity levels.

The description of the target should:

- explain the how the target was selected; and
- explain any lag time issues associated with the target.

Each performance measure should also:

- Establish an appropriate benchmark and/or trend based on actual performance or possibly an outside standard (see Appendix 6 for more information on benchmarks).

Ministries are encouraged to use benchmarks, trend lines, and other information to provide context for the planned targets.

Benchmarking or trendlines help readers identify:

- Whether performance is improving, deteriorating or remaining the same relative to past performance or chosen reference point;
- How attainable the ministry’s chosen target are.

2.10.3 Framework for Presentation of Performance Information

In keeping with the schematic of section 2.10.2, the format for presenting performance information is:

Goal
Core Business
Objective
Key Strategies
Performance measures, benchmarks and targets

Tables are an effective means of presenting performance measure information. Two options are presented below.

Plan-Year-Only Table with Benchmark

Performance Measure	Bench- mark	2006/07 Target	2007/08 Target	2008/09 Target
	XXXX	XXXX	XXXXX	XXXXX

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

Performance Measure	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Target	2007/08 Target	2008/09 Target
Performance Measure	XXX	XXX	XXX	XXX	XXX	X

Notes:

- Historical data of even one year prior to the plan year provides useful contextual information.
- If the 2005/06 actual information is significantly different from the target for 2005/06 that was given in the 2005/06 - 2007/08 service plan, an explanation must be provided.

2.10.4 Changes to Goals, Objectives, Strategies, Performance Measures and Targets

For accountability and long term planning purposes, a ministry’s goals, objectives, strategies and performance measures should be consistent from one planning period to the next. If changes are necessary, an explanation of the changes should be provided that identifies what was changed and why.

For measures changed after the release of the service plan, changes should be explained in the annual service plan report.

2.10.5 Performance Plan Summary Table

At the end of the Goals, Objectives, Strategies and Results section of the service plan, the Performance Plan Summary Table should appear. The table shows at a glance:

- What the ministry is planning to achieve;
- How its goals, objectives and performance measures are linked; and
- How the work of the Ministry supports the Five Great Goals.

Appendix 7 presents the format for the Performance Plan Summary table.

2.11 Related Initiatives and Planning Processes

2.11.1 Regulatory Reform

This section of the service plan should be comprised of a brief description of how the ministry is addressing regulatory reform objectives. The objectives are:

- maintain the ministry June 2004 baseline regulatory count through 2008/09,
- demonstrate commitment to controlling regulatory burden and regulatory quality through compliance with the Regulatory Reform Criteria set out in the Regulatory Reform Policy, and
- identify further regulatory reduction and regulatory reform opportunities that will shift the ministry's regulatory climate to more cost-effective, results-based regulations that are more responsive to our fast changing world.

The cross-government target of a **0% increase** in regulations will be maintained through 2008/09.

Ministries are required to forward this subsection of their service plans to the Regulatory Reform Office. As this section of the service plan is drafted please provide it to the Executive Director of Regulatory Reform, Gail Greenwood (see Appendix 3 for contact information).

2.11.2 Human Resource Plan and Information Resource Management Plan

Overviews of the Human Resource Plan (HRP) and the Information Resource Management Plan (IRMP) will be made available on the ministry Website for access by external users. The required content of the overviews is discussed below.

2.11.2.1 Ministry Human Resource Plan (HR Plan)

Each ministry/agency is required to develop a Human Resource Plan to meet the business and corporate HR requirements for government and their ministry/agency. A high level overview of the ministry/agency HR Plan relating their HR priorities in achieving Service Plan goals and objectives as well as the Corporate HR Plan goals is to be made available to the public as part of the service plan and budget process.

The high level overview of the ministry/agency's HR Plan should:

- be no more than 2 pages in length; and
- be published on the ministry website with the link to the website provided in this section of the service plan.

Specific guidelines for the development of ministry HR Plans along with the framework for rolling these up at a corporate level are under development.

Once the new guidelines are complete they will be sent to Strategic HR directors by Fraser Marshall (387-8127) of the PSA and to service plan contacts by the Deputy Ministers' Policy Secretariat. It is expected that the information will be available on or about October 14th, 2005.

2.11.2.2 Ministry Information Resource Management Plan (IRMP)

Chapter 12 of the Core Policy Manual requires ministries to develop and publish annual (multi-year) Information Resource Management Plans (refer to the Ministry of Finance / Office of the Comptroller General's Web-site to access Chapter 12, Section 12.3.1 for details).

The IRMP is a separate stand-alone plan. However, the Chief Information Officer requests that ministries develop a high level overview of their IRMP that is referred to in the ministry service plan. The overview:

- Is intended to improve the integration of the ministry's IRMP with the service plan and information technology capital review process;
- Should be no more than two pages in length; and
- Will be published on the ministry website with the link to the plan provided in this section of the service plan.

The content of the overview should:

- Relate the ministry's IM and IT direction and goals to the ministry's business objectives;
- Comment on how the IRMP supports the government's IM/IT goals;
- List significant investments or service enhancements; and
- Highlight initiatives that involve sharing with others.

The Chief Information Officer also requests that Information Systems staff be involved when Service Plan deliverables are dependent on information technology or information management.

Appendix 9 provides the instructions and examples for the preparation of the IRMP Overview.

See Appendix 3 for the contact person for the IRMP overview.

2.11.3 Citizen Centred Service Delivery

The Office of the Premier sponsored the development of a framework to make government services more responsive to the needs of British Columbians. The *Framework for Client-Centred Service Delivery* lays a foundation for guiding the move to a greater citizen-centric orientation. Information on the *Framework* is available on the government intranet at <https://qww.sdi.gov.bc.ca/default.aspx>

Citizen-centred service is a priority for government. Survey research has shown that the quality of service that citizens receive has a direct impact on the level of confidence they have in their democratic institutions. The opinions and interests of citizens should be used by ministries to define expectations, set priorities and establish service standards. Citizen centred service standards ensure a focus on service delivery excellence.

The purpose of this section of the service plan is to briefly summarize:

- The ministry's commitment to citizen centred service delivery;
- How the ministry is determining whether citizens are satisfied with the services it provides; and
- Work underway to improve or increase citizen centred service delivery and citizen satisfaction.

2.12 Appendices to the Service Plan

Additional information or supplementary information related to the service plan may be placed in an appendix, but please ensure that the document does not become unreasonably long. Any large supplementary documents must be provided through the ministry website.

Glossary

Where there are a large number of sector specific terms that the general public is not likely to be familiar with, a glossary may be provided. See Appendix 10 for the glossary for these guidelines.

Organization Charts

If the ministry want to include a ministry organization chart as part of the service plan, it should appear as an appendix.

3. OTHER INITIATIVES

3.1 Risk Management

Government has adopted an Enterprise-wide Risk Management tool for decision making processes for planning, major projects, programs and investments. Ministries should include as appropriate, their risk management approach in the development of their service plans.

4. APPENDICES TO THE GUIDELINES

APPENDIX 1

BC Reporting Principles and Criteria

This module elaborates on what the public performance reporting principles for the BC public sector are, how they were developed, how they differ from the national reporting principles developed by CCAF-FCVI, and how they are intended to be implemented.

In January 2002, the Select Standing Committee of the Legislature on Public Accounts reviewed the December 2001 report of the Office of the Auditor General called *Building Better Reports - Public Performance Reporting Practices in British Columbia*. After this review, the Select Standing Committee of the Legislature on Public Accounts recommended that the government work with the Auditor General and legislators to seek consensus on the public performance reporting principles and the criteria that should be used for the B.C. public sector. The following set of eight principles was developed by a Steering Committee on Reporting Principles and Assurance, comprised of senior officers from the government and the Auditor General's Office of B.C., and was approved by the Public Accounts Committee of the Legislature in October 2003.

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

Self-Assessment Criteria and Examples

Included with the reporting principles are self-assessment criteria. The criteria elaborate on each principle and serve as a guide to incorporating the principles in a plan or report. Examples are also provided to show how other organizations have gone about incorporating the principles into their reporting.

BC's Eight Reporting Principles	
<p>1. EXPLAIN THE PUBLIC PURPOSE SERVED</p> <p>2. Link goals and results</p> <p>3. Focus on the few, critical aspects of performance</p> <p>4. Relate results to risk and capacity</p>	<p>5. Link resources, strategies and results</p> <p>6. Provide comparative information</p> <p>7. Present credible information, fairly interpreted</p> <p>8. Disclose the basis for key reporting judgements</p>
REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
<p>1. Explain the Public Purpose Served</p> <p>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.</p> <p>It is not just the raison d'être 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.</p> <p>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.</p> <p>Public sector organizations are expected to carry out their roles and responsibilities consistent with public sector values. In the conduct of public business, how you deliver your programs, products and services matters.</p>	<p>Overall, have you explained the public interest served through your organization, and how it conducts its business?</p> <hr/> <p>Have you adequately explained the organization's purpose, as derived from enabling legislation, and its mission?</p> <p>What are your core business areas and/or the principal markets you serve?</p> <p>Is it clear who you serve – the clients or stakeholders who rely on your programs, products and/or services?</p> <p>Have you provided an overview of the programs and services your organization delivers?</p> <p>Will the reader understand the governance structure of your organization – that is, its key reporting relationships, particularly those that are externally focused?</p> <p>In the case of subsidiaries, have you described how their mission is aligned with the mission of your organization?</p> <p>Have you explained how you deliver your programs, products or services through others? And how you ensure they deliver what you want?</p> <p>Is it clear that your organization is guided by public sector values in delivering its programs, products and services? E.g.:</p> <ul style="list-style-type: none"> ▪ in an ethical manner ▪ with fair access to business ▪ without personal benefit ▪ in accordance with professional conduct <p>Have you explained any other factors that are critical to understanding your performance?</p>

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 CDA 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	
<p>1. Explain the public purpose served</p> <p>2. LINK GOALS AND RESULTS</p> <p>3. Focus on the few, critical aspects of performance</p> <p>4. Relate results to risk and capacity</p>	<p>5. Link resources, strategies and results</p> <p>6. Provide comparative information</p> <p>7. Present credible information, fairly interpreted</p> <p>8. Disclose the basis for key reporting judgements</p>
REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
<p>2. LINK GOALS AND RESULTS</p> <p>Public performance reporting should identify and explain the organization's goals, objectives and strategies and how the results relate to them.</p> <p>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.</p> <p>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.</p>	<p>Overall, will the reader understand:</p> <ul style="list-style-type: none"> ▪ what your organization intends to achieve? ▪ what it actually achieved? and ▪ the impact your results will have on your future direction? <hr/> <p>Will readers understand the logical framework – the "chain of events" – that links your plan and report?</p> <p>Are your goals and objectives well defined and supportive of your vision and purpose?</p> <p>Are there clear links between your goals/objectives (i.e. your plan) and your results (i.e. your report)?</p> <p>Is your assessment of intended and actual results based on good short and long-term performance measures?</p> <p>Have you explained how short term achievements affect long-term goals?</p> <p>Have you explained any differences between actual versus planned results? And what your organization intends to do about it?</p> <p>Do your measures and targets reflect the range of issues that:</p> <ul style="list-style-type: none"> • concern the public and legislators? (outcomes as well as outputs, and quality and efficiency measures) • are relevant to the organization's goals and objectives? <p>If your organization relies on alternative delivery systems (such as contractors or public/private partnerships), have you described the performance of the overall system?</p> <p>Are the outcomes you're seeking reasonable – that is, is there a plausible link between your actions and your intended outcomes?</p>

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>

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
3. Focus on the Few, Critical Aspects of Performance	Overall, have you presented a clear, concise and balanced picture of your performance?
<p>Public performance reporting should focus on the few, critical aspects of performance.</p> <p>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:</p> <ul style="list-style-type: none"> ▪ 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. 	<p>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?</p> <p>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?</p> <p>Are your key results (financial and non-financial) clear and readily apparent?</p> <p>Have you explained what's critical to your organization in achieving these goals and objectives?</p> <p>Does the reader know that more detailed information (such as operating or divisional plans) is available and where it can be accessed?</p> <p>Are your over-riding goals, objectives and planned and actual results obscured by unnecessary detail or complexity?</p>

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>

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

<p>1. Explain the public purpose served</p> <p>2. Link goals and results</p> <p>3. Focus on the few, critical aspects of performance</p> <p>4. RELATE RESULTS TO RISK AND CAPACITY</p>	<p>5. Link resources, strategies and results</p> <p>6. Provide comparative information</p> <p>7. Present credible information, fairly interpreted</p> <p>8. Disclose the basis for key reporting judgements</p>
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REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
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<p>4. Relate Results to Risk and Capacity</p> <p>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.</p> <p>Risk is "the chance of something happening that will have an impact upon objectives. It is measured in terms of consequences and likelihood." Risk management is an integral facet of all business processes.</p> <p>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".</p> <p>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:</p> <ul style="list-style-type: none"> ▪ Leadership and Direction ▪ People ▪ Tangible Assets ▪ Resources ▪ Reputation <p>Capacity building is typically the response to an organization's risk assessment.</p> <p>Reporting would identify:</p> <ul style="list-style-type: none"> ▪ 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 <p>What is appropriate will depend on the public purpose to be served by the organization and the resources available to it.</p>	<p>Overall, do you report whether your organization has sufficient capacity to meet its objectives in the future and manage its risks?</p> <hr/> <p>Has there been a shift in your organization'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?</p> <p>In what respect were your results affected by your:</p> <ul style="list-style-type: none"> ▪ risk management? ▪ current capacity? ▪ the capacity of others (such as partners or the private sector)? <p>Have you identified the critical areas where you will need to build your capacity in order to succeed over the long term?</p> <p>Does your organization have the necessary funds, infrastructure and people in place to meet your objectives?</p> <p>Does your plan concisely explain the major risks confronting your organization – in the short term and over the long term?</p> <p>Have you briefly described what is acceptable to your organization in terms of its tolerance for risk?</p> <p>Have you summarized your strategies for prioritizing and dealing with the risks you face?</p> <p>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?</p> <p>Did you summarize the impact of your strategies and actions in managing risks or capitalizing on your opportunities?</p>
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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.

BC's Eight Reporting Principles

<ol style="list-style-type: none"> 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 	<p>5. LINK RESOURCES, STRATEGIES AND RESULTS</p> <ol style="list-style-type: none"> 6. Provide comparative information 7. Present credible information, fairly interpreted 8. Disclose the basis for key reporting judgements
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REPORTING PRINCIPLE

SELF-ASSESSMENT CRITERIA

<p>5. Link Resources, Strategies and Results</p> <p>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.</p> <p>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.</p>	<p>Overall, is it clear how your funding has influenced your:</p> <ul style="list-style-type: none"> ▪ goals, objectives and strategies; and ▪ actual results? <hr/> <p><i>Is the nature of your funding clear? Have you explained what key activities account for your major funding?</i></p> <p>Can the reader make meaningful judgements about your funding decisions? Have you explained your planned and actual costs in terms of your:</p> <ul style="list-style-type: none"> ▪ core business areas (for example, by program, products or services); ▪ key goals, objectives and strategies; and ▪ results achieved? <p>Does the reader understand how your current funding compares to past and forecasted funding?</p> <p>Have you explained the key service planning and delivery assumptions that drive your financial plan?</p> <p>Have you provided the reader with trend information about your planned and actual expenditures?</p> <p>Where there are variances, have you explained what happened and why, and what adjustments the organization will be making?</p> <p>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?</p> <p>Are your decisions surrounding the organization's strategies explained within the context of available funding?</p> <p>Is it clear how the level of funding or any changes affected the results you were seeking?</p> <p>Have you included information about major capital plans?</p> <p>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?</p>
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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

<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 5. Link resources, strategies and results 6. PROVIDE COMPARATIVE INFORMATION 7. Present credible information, fairly interpreted 8. Disclose the basis for key reporting judgements
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REPORTING PRINCIPLE	SELF-ASSESSMENT CRITERIA
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<p><i>6. PROVIDE COMPARATIVE INFORMATION</i></p> <p>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.</p> <p>Comparability refers to the ability to compare information about an organization's performance with:</p> <ul style="list-style-type: none"> • relevant baseline information drawn from previous periods and/or • internal/external benchmarks drawn from other organizations, statutory regulation and/or non-statutory norms <p>Comparative information puts the organization's performance in context, allowing a reader to judge:</p> <ul style="list-style-type: none"> • whether an organization's performance is improving, deteriorating or remaining unchanged; and • whether targets are ambitious, mediocre or attainable. <p>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.</p>	<p>Overall, does the reader understand:</p> <ul style="list-style-type: none"> ▪ whether your performance is improving, deteriorating or remaining static, and why? ▪ what your expectations are for the future? <hr/> <p>Are there clear comparisons in form and content between your:</p> <ul style="list-style-type: none"> • plan and your report? • plans and previous results? <p>Have you provided sufficient information for the reader to judge your performance relative to:</p> <ul style="list-style-type: none"> ▪ your past performance? ▪ the performance of others in your sector or industry? ▪ sector or industry standards, benchmarks or best practices? <p>Have you explained any year over year data inconsistencies that impact the reader's understanding of the organization's performance?</p> <p>Have you included multi-year trend data, for your funding, outputs and outcomes, including to the extent possible, forecasting information?</p> <p>Have you provided relevant economic, social or demographic information to put results into context?</p>
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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 United States 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.

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BC's Eight Reporting Principles

<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 5. Link resources, strategies and results 6. Provide comparative information 7. PRESENT CREDIBLE INFORMATION, FAIRLY INTERPRETED 8. Disclose the basis for key reporting judgements
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REPORTING PRINCIPLE

SELF-ASSESSMENT CRITERIA

<p>7. Present Credible Information, Fairly Interpreted</p>	<p>Overall, is the information you report credible (i.e. has integrity) and does it enable the user to readily assess performance?</p> <hr/> <p>Have you been complete in your reporting, covering all key aspects of performance?</p> <p>Are your performance measures relevant? Are they measuring what they purport to measure?</p> <p>Are you consistent in your reporting of performance measures from one year to the next? If not, have you explained why not?</p> <p>Are your measures generally accepted as reasonable measures? Are they widely used within your sector or industry?</p> <p>Is the data you report accurate?</p> <p>Is the content of your plan and report written in a precise and readily understandable manner?</p> <p>Have you reported both successes and shortcomings in a neutral manner?</p> <p>Is the information you report accurate?</p> <p>Has the source of the data been identified?</p> <p>Can the information be traced to a reliable source?</p> <p>Can the information be replicated or reconstructed, if necessary, from supporting documentation?</p> <p>Are the conclusions you state in your report fair and sound?</p>
<p>PUBLIC PERFORMANCE REPORTING SHOULD BE CREDIBLE – THAT IS, BASED ON QUANTITATIVE AND QUALITATIVE INFORMATION THAT IS FAIRLY INTERPRETED AND PRESENTED, BASED ON THE BEST JUDGEMENT OF THOSE REPORTING.</p> <p>The information presented should strike a balance among the following attributes:</p> <p>Consistency – means measuring and presenting information consistently from one period to the next, and clearly explaining any breaks in the consistency of reported information.</p> <p>Fairness – means the information is honestly reported and is neutral or free from bias, with checks and balances against subjectivity.</p> <p>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.</p> <p>Reliable – means the information is, in all significant respects, <i>complete</i> or free from significant omissions. Reliable also means the information is reasonably <i>accurate</i> or free from material error. “Reasonably accurate” refers to the cost-benefit of producing reliable information.</p> <p>Verifiable - means the information can be reproduced or traced and independently verified.</p> <p>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.</p> <p>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.</p>	

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 E: 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 E, 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.

<u>BC's Eight Reporting Principles</u>	
<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 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
<p>8. Disclose the Basis for Key Reporting Judgements</p> <p>Public performance reporting should disclose the basis on which information has been prepared and the limitations that should apply to its use.</p> <p>In particular, public performance reports should explain:</p> <ul style="list-style-type: none"> ▪ 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. 	<p>Overall, will the reader:</p> <ul style="list-style-type: none"> ▪ understand the choices you've made in reporting? and ▪ have confidence in what you report? <hr style="border: 1px solid black;"/> <p>Will the reader understand the basis on which the few, critical things that matter have been determined?</p> <p>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?</p> <p>On what basis are you confident that the data you report is relevant and reliable?</p> <p>On what basis are you confident that your interpretation of the data is reasonable?</p> <p>Have you explained the rationale for choosing the performance measures and targets you have?</p> <p>Have you identified the source and reporting date of your data, and any limitations in its use?</p> <p>Where your information is incomplete, have you:</p> <ul style="list-style-type: none"> ▪ provided baseline data instead; or ▪ indicated when the information will be available? <p>Has the information been corroborated to other sources to ensure its validity?</p> <p>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.)</p>

Examples to Consider:

BC Progress Board 2002 Report, Chapter 3 Environment, Health and Society
<http://www.bcprogressboard.com/2002Report/RptCh3.pdf>

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 judgements 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 judgements disclosed.

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RISK AND CAPACITY

Risk

Risk can be defined most simply as the chance of something happening that will have an impact on the achievement of planned objectives. It is measured in terms of its likelihood and its consequences.

All organizations face similar areas of risks; what is unique to each is the mix of risks, and their effect on the organization. Each organization, depending on the type of business it is in, has a specific corporate risk profile. Organizations need to consider both risks and opportunities (*i.e.* how potential opportunities can be exploited/acted upon).

There is no single risk management methodology that works for all organizations. Each organization should tailor existing methodologies to suit its circumstances. Best practices have established a number of conceptual frameworks that can be used to tailor a risk management process to help identify areas of potential risk. A good risk management plan deals with uncertainty, is aligned with corporate goals, and incorporates contingency plans.

Types of risk:

- o Organizational risk
- o Controllable versus uncontrollable risk
- o Involuntary versus voluntary risk
- o Industrial and natural risk
- o Internal versus external risk
- o Financial, political, operational or regulatory risk
- o Process or systemic risk
- o General versus specific risk or uncertainty

Sources of risk

- o Commercial and legal relationships
- o Financial (fraud, fines, theft of funds)
- o Health and safety (poor practices)
- o Economic circumstances (capital, exchange rates, interest rates, market share, competition, etc)
- o Human behaviour (strikes, riots)
- o Disease
- o Natural events (fires, earthquakes, floods, environmental factors such as pollution or soil contamination)
- o Political circumstances
- o Technological issues (obsolescence, viruses, input errors, loss of data, etc.)
- o Regulatory issues
- o Significant changes in operations
- o Security (break and enter, vandalism)
- o Management activities

-
- o Individual activities
 - o Skills shortages or succession issues
 - o Specific project risks (costs, deliverables, timelines, approvals, etc.)

Steps to Identify and Manage Risks and Opportunities

1. Identify potential risks or opportunities through environmental scans, past experience, industry forecasts, staff consultation
2. Assess likelihood and magnitude/consequences of each identified risk or opportunity
3. Prioritise risks based on potential effect/significance. Consider which risks are significant enough to require action to reduce/mitigate potential exposure. Determine which risks are acceptable; the likelihood of occurrence; what can be done to reduce incidence and magnitude; and costs of control versus exposure. Consider whether the cost of mitigating is too high relative to the likelihood and magnitude of the risk occurring. Determine which opportunities are likely enough or significant enough to warrant developing strategies to exploit them.
4. Develop strategies to manage/mitigate/avoid/exploit risks and opportunities ruled significant/likely enough to influence results.
5. Identify which staff members should be accountable for monitoring and reporting risks, opportunities and effect on performance.
6. Service Plan disclosure - see below.
7. Monitor risk and opportunity occurrence, track effect on operations, and adjust procedures/plans as necessary.
8. Annual Report disclosure - disclose what risks materialized, what effect they had on performance, and what actions were taken to minimize, or in the case of opportunities, what actions were taken to take advantage of.

Capacity

Capacity is the ability of an organization to achieve its intended future results with its current resources. Capacity can also be defined as an organization's people, funding, authority and physical and intellectual infrastructure, including assets, systems and processes.

The first consideration, when assessing whether an organization has sufficient capacity to achieve its goals, is: are the resources and assets sufficient to handle planned activities? If not, the organization should determine what aspects of current or future capacity will affect or limit its intended results. An organization should also consider whether it has excess capacity in certain areas, and whether this capacity could or should be shifted to areas with higher priority.

Once a lack or imbalance of capacity has been established, the organization should consider what alternative actions should be taken to get objectives accomplished, or what trade-offs are necessary - what prioritisation of desired outcomes is required.

Service Plan Disclosure

Risks and Opportunities:

In the strategic context section, a ministry should document high-level risks and opportunities expected to affect the ministry during the planning period, how these risks and opportunities were identified, how their potential impact and likelihood was assessed, and briefly, how the ministry plans to address them. If the ministry has decided that the potential risk can be tolerated (because, for example, the cost of preventing is higher than the potential cost if the risk occurs), this should also be noted. Within the goals, objectives, strategies and results section of the service plan, the ministry should describe what specific strategies are planned to deal with potential risks and opportunities.

Capacity:

The ministry should document what the ministry's capacity is to meet its intended future results and how it intends to increase capacity, if required, in the strategic context section; and should describe strategies for allocating scarce resources/prioritising planned actions, etc. in the goals/objectives section.

RISK AND CAPACITY ANALYSIS EXAMPLE:

Ministry of Finance 2005/06 – 2007/08 Service Plan Update September 2005 (see pages 8 and 9)

WHERE TO GET MORE INFORMATION:

- Conference Board of Canada (<http://www.conferenceboard.ca>)
- Risk Management Branch (<http://www.fin.gov.bc.ca/PT/rmb/index.shtml#top>)

Source: Crown Agency Secretariat

CENTRAL AGENCY CONTACTS

Contacts Regarding These Guidelines and Service Plan Production

Deputy Ministers' Policy Secretariat - Service Planning and Reporting

- Joan Easton, (250) 387-7388
Joan.Easton@gov.bc.ca
- Victoria Card, (250) 387-7386
Victoria.Card@gov.bc.ca

Queen's Printer - Printing Agents

(Re: Format, Template and Printing Issues)

- Susan C. Taylor, (250) 356-6432
Susan.Taylor@gov.bc.ca
- David Chauvin, 250-387-5520
David.C Chauvin@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@gov.bc.ca

Regulatory Reform Contact

- Gail Greenwood, (250) 952-0157
Gail.Greenwood@gov.bc.ca

HRP Overview Contact

- Fraser Marshall, (250) 387-8127
Fraser.Marshall@gov.bc.ca

IRMP Overview Contact

- Vance Hanson (250) 387-9786
Vance.Hanson@gov.bc.ca

NOTE:

It is requested that ministries provide the names of their 2006/07 to 2008/09 service plan primary and secondary contacts to the Deputy Ministers' Policy Secretariat contacts, and keep those contacts informed of any changes. The secretariat will circulate the contact list to both the service plan contacts and the other central agency contacts. This will expedite communications and information flow between ministries and the central area contacts during the production period.

Appendix 3 Contd.

1. Office of the Premier	David Chauvin
2. Advanced Education	Susan Taylor
3. Agriculture and Lands	Susan Taylor
4. Attorney General	David Chauvin
5. Aboriginal Relations and Reconciliation	David Chauvin
6. Children & Family Development	Susan Taylor
7. Community Services	Susan Taylor
8. Education	Susan Taylor
9. Energy, Mines and Petroleum Resources	Susan Taylor
10. Finance	Susan Taylor
11. Forests and Range and Minister Responsible for Housing	Susan Taylor
12. Health	Susan Taylor
13. Employment and Income Assistance	David Chauvin
14. Labour and Citizens Services	David Chauvin
15. BC Public Service Agency	Susan Taylor
16. Small Business and Revenue	David Chauvin
17. Public Safety & Solicitor General	Dave Chauvin
18. Tourism, Sports and Arts	David Chauvin
19. Economic Development	David Chauvin
20. Agricultural Land Commission	David Chauvin
21. Transportation	David Chauvin
22. Environment	Dave Chauvin
23. Forest Practices Board	Susan Taylor

2006/07 – 08/09 SERVICE PLAN TIMELINE

Time Period	Description of Activity
September 30, 2005	Release of the Service Plan Guidelines
October 5	Template instructions available on Queen's Printer Web site
By October 7	Ministries provide the latest service plan ministry contact names to Deputy Ministers' Policy Secretariat.
October 20	Powerpoint template for use by ministries to create presentations for Deputy Ministers' Committees and Government Caucus Committees released
November 21	Completed service plans power point presentations to be emailed to Victoria Card at Deputy Ministers' Policy Secretariat
November 28 to December 16	Completed service plan power point presentations reviewed by DMCSO, DMCNRE and GCCs.
December 16	Ministry spending decisions finalized (as per 2006/07 Budget Process Timeline)
Early January	Ministries submit portions/sections of service plans (MS Word) to Queen's Printer for desk-topping, as they are available.
January 13	Ministries to supply: <ul style="list-style-type: none"> • Queen's Printer with final draft copies (MS Word). • An electronic copy to Attn. Joan Easton, Deputy Ministers' Policy Secretariat, comments back to ministries by January 20. • 2 hard copies to TBS (Susan Ryan at Planning and Estimates Branch) to review financial information.
January 19	First proof back to Ministries from Queen's Printer
January 23	First proofs back to Queen's Printer
January 27	Second proof to Ministries from Queen's Printer
January 31	Second proof back to Queen's Printer from Ministries
February 6	Third and final proof to Ministries from Queen's Printer
February 8	Third and final proof back to Queen's Printer from Ministries
February 8	Ministry final sign-off on desk-top version
February 9	Hard copy proofs sent to Deputy Ministers' Policy Secretariat and Treasury Board
February 13	Final sign off from Deputy Ministers' Policy Secretariat
February 15	Final Sign off from Treasury Board
February 13 - 20	Service plans prepped on the web for proofing (HTML) by ministry contacts to review online. Hard copy reports printed and collated in binders.
February 21	Service plans made available for Budget lock-up. Service plans published on government and ministry web sites, in tandem with the Budget materials, once tabled in the Legislature; hard copies of service plans distributed to MLA offices, etc. in binders; additional copies printed as arranged by ministries if required.

Performance Measures

Service effectiveness:	Service levels:
<ul style="list-style-type: none"> can be measured along three dimensions: outcomes (client, societal or physical), quality and efficiency, and client satisfaction. 	<ul style="list-style-type: none"> can be measured with output measures or other measures which express quantitatively the level of service being provided or measures of geographic or demographic coverage, distribution or availability

Outcome (or results) measures are generally of more interest to the public. Therefore, ministries are encouraged to develop outcome measures as much as possible. Output, quality and efficiency measures give the reader indications of the progress being made.

Outcome Measures	Measure the intended physical, societal or client results, consequences or changes in (or impact on) conditions, behaviours or attitudes that indicate progress toward achievement of a program's goals and objectives. Outcomes may be immediate, intermediate or ultimate. An "ultimate" outcome is the definitive realization of the goal.
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Immediate outcomes, the direct and immediate effect of outputs, may not be ends in themselves but necessary steps toward the desired intermediate and ultimate outcomes (e.g. number or per cent of students graduated from the program). Intermediate outcomes link the immediate and ultimate outcomes (e.g., number or per cent of graduates finding employment within six months of graduation). Ultimate outcomes are the longer-term consequences (benefit, change or difference) of outputs (e.g., per cent of graduates remaining employed two years after graduation or lower unemployment rate for the graduates compared to non-graduates).

Output Measures	Output measures, measure the level of service provided by a program <i>i.e.</i> , what directly came out of a program, service or activity and how much. Often, the measurable unit is a number, a percentage, or a ratio (e.g., the number of students receiving education through the K-12 system).
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Output measures tell what the program actually did, how the program is doing in comparison with an output target. Outputs lead to outcomes. As a leading indicator, this measure may indicate the potential (and the risks) for achieving the outcome targets.

Quality Measures	Quality measures, measure the quality of service or output and how well the program is doing compared to quality targets (e.g. academic standards achieved by the student population).
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As a leading indicator, this measure may also indicate the potential (and the risks) for achieving the outcome targets

Efficiency Measures	Efficiency measures, measure the relationship between the amount of input (usually dollars or employee-time) and the amount of output or outcome of an activity or program (e.g. cost per student).
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The primary use of efficiency measures is for internal operations improvement. However, the general public also wants to have an indication of how efficiently the government carries out its activities.

APPENDIX 6

BASELINES AND BENCHMARKING

Baselines

A baseline is an actual result or a composite of an organization's past performance in a particular area that can be used to set future targets, or for comparison to other organizations. A baseline provides a starting point against which future progress can be assessed.

Example of a baseline:

	2003/04 Baseline	2004/05	2005/06	2005/06
Website visitors per month	3000	3300	3600	4000

Benchmarking

Benchmarking can be defined as a process of continuously comparing and measuring an organization or aspects of an organization against sector/industry leaders, with the objective of gaining information that will help the organization take actions and make changes to improve its performance.

Benchmarking looks at best practices, either within an organization, or in other organizations, and uses this as a reference point (benchmark) against which to assess present processes and future performance. The main objective of benchmarking should not be as a reporting tool, but as a management tool to achieve improvements in performance.

Internal benchmarking is when an organization explores and analyzes internal practices (within different departments or between past and present in the same department) in order to assess current levels of performance and to identify best internal practices that can be replicated in other program areas. External benchmarking is when an organization compares and analyzes the practices and processes of similar peer organizations with its own performance with the same objective.

An organization can benchmark processes, critical success factors and business practices.

The Benchmarking Process

The following is a suggested approach to creating benchmarks. Ministries will find that the process is not necessarily sequential, but the following steps will assist the process.

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1. **Identify what is to be benchmarked.** Identify the program, process, service, etc. to be benchmarked. In making this determination, the ministry should include such things as what would make the biggest improvement to customers, and what would make the most difference to cost and effectiveness. It should also consider priorities, risk areas and what areas of operations are most in need of changing.
 2. **Measure.** A ministry needs to measure the performance level of the program, service etc. to be benchmarked, document the process, and analyse the data. Consulting relevant literature and creating logic models will aid in this process.
 3. **Identify comparators.** Identify and select appropriate benchmarking partners. It is best if the organization selected is one that offers similar services, programs, etc. and is willing to share information. In choosing outside comparators, the ministry should consider what the relationship is with the other organization, how good that organization is at the activity to be measured, and whether it is legal and efficient to exchange information with them.
 4. **Access data and conduct the benchmarking study.** The ministry should access the required data and use it to compare its baseline to the benchmarking partner's performance. The ministry can then identify the gaps between the levels of performance, the reasons for the gaps (processes or business practices, geographic region, facilities, technology) and determine if the practices are suitable and relevant for replication. If suitability has been confirmed, the ministry can then set goals and targets from the identified benchmarking practice.
 5. **Action plan.** This is where a ministry can create and implement an action plan to make any required changes to the services, programs, etc. from the identified best practices. A ministry may want to identify a few core practices and adapt these into strategies etc. The ministry may also want to continue ongoing collection of benchmarking data.
 6. **Monitor, review, and modify.** A ministry should do this on a routine basis to verify that benchmarking goals identified were met. This routine review cycle will help to identify how well the ministry is doing and will allow it to continue to modify under-performing areas.

TIPS FOR EFFECTIVE BENCHMARKING

- ***Train people in the process of benchmarking, the specific approach the ministry is using, and the analytical tools required to analyze and present the data;***
- ***Make sure that confidential or sensitive information is not at risk;***
- ***Co-ordinate benchmarking with other parts of the ministry so as to avoid overlap or duplication of effort;***
- ***Communicate benchmarking results widely within the ministry; and***
- ***Document all benchmarking results in detail so that processes can be improved and lessons learned along the way are not lost.***

Sources of Benchmarking Information

Library databases

Internal reviews

Professional associations

Sector/industry publications

Sector/industry reports/trade publications

Annual reports

Sector/industry experts

University sources

Customer feedback

Supplier feedback

Telephone surveys

Internet

Original research

Sector/industry data firms

Newspapers or newsletters

Sector/industry contacts

Original Source: Crown Agencies Secretariat

APPENDIX 7

Ministry Performance Plan Summary Table Format

Five Great Goals	Ministry Mission Ministry mission text to be inserted here.		
Insert the great goal or goals support This column can appear as separate great goals against individual ministry goals if that is the most appropriate presentation	Ministry Goals	Ministry Objectives	Performance Measures
	1. First Goal Statement	1.1 First Objective for Goal 1	<ul style="list-style-type: none"> • Performance measure or performance measures for first goal
		1.2 Second Objective for Goal 1	
		1.3 Second Objective for Goal 1	<ul style="list-style-type: none"> • Performance measure or measures for objective 1.3
	2. Second Goal Statement	2.1 First Objective for Goal 2	<ul style="list-style-type: none"> • Performance measure or measures for objective 2.1
	2.2 Second Objective for Goal 2.	<ul style="list-style-type: none"> • Performance measure or measures for objective 2.2 	
3. Third Goal Statement		<ul style="list-style-type: none"> • Performance measure for Goal 3 	

Instructions for IRMP Overview

(Provided by CIO's Office)

Location of the IRMP Overview on the Web

The "Related Planning Processes" section of the service plan refers to the IRMP overview to be posted on the ministry website and provides a link to access it. The URL for the IRMP overview must be included in the service plan before the service plan goes to print.

While the preparation of the Service Plans and the Service Plan Website is being co-ordinated centrally, each ministry is responsible for creating and hosting its IRMP overview on its website. The IRMP overview URL will go live when the Budget documents are released.

The naming convention for ministry web managers to use is noted here:

www.ministryofxx.gov.bc.ca/relatedinitiatives_andplanningprocesses/overview.html

Overview Content

Ministries are asked to organize the overview on the lines of the four themes provided below, and may appropriately draw on the examples provided in the following pages. The length of the overview should not exceed two pages.

Strategic Directions and Examples

1. Relate the ministry's Information Management (IM) and Information Technology (IT) direction and strategies to the ministry's business objectives.

Outline changes of focus, priority or direction of IM/IT that improves or transforms ministry business.

Example #1:

This Information Resource Management Plan (IRMP) follows the plan established during 2002, with the exception of an increased focus on making data available to support management decision making and to provide the systems necessary to implement improved ministry procurement practices. All initiatives in the plan will support the three identified priorities of the ministry. These priorities are service transformation, budget stability and supporting the shift to new governance structures.

The IRMP will have:

- an increased emphasis on improving the adequacy of the ministry's data;
- a focus on increasing the ministry's information technology (IT) capacity to support the move towards new governance structures;
- increased opportunities for collaboration with other Ministries and central Government initiatives;
and

- strategies to improve the ministry's ability to live within its budget.

Example #2:

The Ministry of Small Business and Revenue has responsibility to complete a number of linked government-wide centralization strategic shifts, including centralization of billing, receivables and collections and the Revenue Management Project (RMP) business transformation initiative. Currently disparate systems in multiple ministries are used to manage government revenue. The intent of the RMP is to develop an integrated solution that will be used to manage billing, accounts receivable and collections for all program areas thereby significantly improving the revenue management process throughout Government. To support and integrate common business functions across the Ministry, the main taxation application system, TACS, and RMP will operate as a single business solution. The ministry will make new service channels available to customers that improve service and convenience to customers; reduce costs to government; and increase revenue (timeliness, voluntary compliance, amount collected). Enterprise architecture and portfolio management are critical to achieving the goals and objectives in this service plan. The ministry will weigh options against the business value or return on investment, the capability and readiness of the enterprise, and the impact on clients, customers and ASD partner in order to decide the strategic initiatives to pursue and fulfill the MPR mandate.

2. Comment on how the IRMP supports the following three government IM/IT goals.

Goal 1 Enhance service and access for clients.

Goal 2 Contain and reduce IM/IT costs across government

Goal 3 Improve internal operational efficiency and decision making

Outline changes of focus, priority or direction of IM/IT in the ministry that supports the corporate IM/IT goals published in the IRMP action plan.

Example #1:

The IRMP supports the government's IM/IT goals in the following ways:

Goal 1 Enhance service and access for clients

	Objective	Strategy	MoF Projects
1.1	Improved Access and Interaction with Government Services	1.1.2 Single Point of Access	FTA/ESF RESULTS

Goal 2 Contain and reduce IM/IT costs across government

	Objective	Strategy	MoF Projects
2.3	Revenue Enhancement	2.3.1 System Replacement	HBS

Goal 3 Improve internal operational efficiency and decision making

	Objective	Strategy	MoF Projects
3.1	Improved Shared or Corporate Information	3.1.1 Government Corporate Applications	TRIM
		3.1.2 Shared Applications /Interoperability	Streamlining
3.2	Enhanced Management (decision making)	3.2.1 Ministry Information Systems	Cut Control Check Scale
3.4	Responsive and Flexible Government	3.4.1 Common Applications and Standards	Application Dev. Environment
3.6	Infrastructure Improvements/Replacement	3.6.1 Efficient use of software	XP Migration

Example #2:

Strategic Direction

The ministry will continue to plan and implement strategic technology solutions to improve the value of information and services to citizens and business. This will be achieved by aligning with the specific CIO goals and strategies:

- Utilize electronic service delivery to citizens and business where feasible through shared government information technology services or alternate service delivery programs, allowing the ministry to focus on its core business areas;
- Continued focus on sound security policy and procedures for ensuring the protection of justice information and promoting good privacy practices for information-sharing with business partners and government;
- Incorporate document management and workflow technologies into applications to better manage information and records; and,
- Focus on data sharing and system integration opportunities across aligned ministries, cross-government, the broader B.C. public sector, and inter-jurisdictional justice partners.

3. List significant investments or service enhancements.

Major Projects

3. List significant investments or service enhancements

List the major IM/IT initiatives explaining the benefits or outcomes.

Example #1:

The Ministry of Finance will undertake the following strategic information management and technology investments to improve internal operations within the public sector for improved money management, increased efficiency, and improved management of risk:

- Debt Management System: will support proactive debt and derivative portfolio management and performance measurement
- Payment Review System: expand the post-payment auditing of payments to include both high and low risk payments to vendors and employees, in addition to travel payments. This includes post-payment review of electronic payments made within the new expenditure authority control framework

Example #2:

Major Projects

- Further expansion of InfoBasket: The ministry's award-winning portal, InfoBasket, will continue to be expanded with the addition of more business focus areas addressing specific commodity groups. The site now has sheep and lambs, specialty crops, bison, agroforestry, micro-food processors, as well as organics and ornamentals.
- Replacement of aging computerized licensing systems: The ministry will continue with projects to replace its aging commercial fisheries and aquaculture licensing systems. During fiscal /03, the requirements phase was undertaken with design and build phases planned for 2004/05. The intent is to use the ministry's common licensing system as much as possible for all the licences it issues.

Example #3:

The ministry's focus on the stabilization and standardization of its information resources continues. Projects include:

- the Road Inventory and Maintenance System (RIMS), which supports the highway maintenance contract management process by providing an aligned database of road features and linear referencing data for all roads controlled by the ministry; and
- Drive BC!, which uses Internet technology to collect and distribute road and related weather condition information to highway users.

Example #4:

Major Projects (tabular format)

Project	Target Completion Date	Benefits/Outcome
Employment Standards Branch: Case Management System	January 2006	<ul style="list-style-type: none">• More effective monitoring and enforcement activities through enhancing support for officers.• Enhanced management reporting and tracking of performance metrics.• Improved systems support for the consistent application of ESB regulations.
Migration of ministry business applications to Common Information Technology Services	August 2005	<ul style="list-style-type: none">• Stable operating infrastructure for ministry business applications.• Standardization of application maintenance environments.• Improved vendor support for application maintenance environment.

4. Highlight initiatives that involve sharing with others

List the sharing initiatives mentioning the sharing partners and what is being shared (data, applications, infrastructure, resources, etc).

Example #1:

In partnership with the Ministries of Attorney General/Public Safety and Solicitor General, the operational system used for youth justice services is being upgraded to a web-based application. The ministry is also participating in a collaborative project with Ministry of Employment and Income Assistance and Ministry of Community Services to investigate the feasibility of a common case management tool.

Example #2:

Government-wide initiatives:

- Identity Management: Security services that ensure people can be authenticated and have the right access to the right applications; and
- Design and implementation of inter-governmental governance for the Employee Portal

**GLOSSARY OF PERFORMANCE PLANNING AND
REPORTING TERMS**

Annual Service Plan Report:	A ministry document required by the amended <i>Budget Transparency and Accountability Act</i> (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 that 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 context:	The strategic context of a service plan provides high-level information that describes: Where a ministry is now? What are the critical internal and external influences? Where a ministry is going? It usually includes a ministry’s vision, mission and values, and its planning context.
Strategic plan:	The high-level, government-wide corporate 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.