

APPENDIX A – Glossary

Activities	What a line of business/ program does to fulfil its mission (includes strategies).
Annual Service Plan Report	A government organization 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 government organization’s performance in meeting its service goals and targets is emphasized in the document. The document must link directly back to the government organization’s corresponding service plan.
Baseline	A starting point against which future results are compared.
Components	The activities and resources of a line of business/ program.
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.
Goal	The long-term end results/outcomes that the government organization (or line of business) wants to achieve in fulfilling its vision and mission. Goals must be realistic and achievable.
Government Organization	A corporation or other organization (other than the government itself) that is within the government reporting entity.
Implementation Objective	Statement or statements of what needs to happen to get a line of business/ program producing outputs.
Input	Includes resources dedicated to or consumed by a program.
Input Measure	A measure of the amount of resources (FTEs and dollars) used to undertake a function.
Key Strategic Issues	The issues identified by an organization, which have the greatest potential significance to the affairs of the organization.
Logic Model	A visual representation of a program displaying causal linkages.
Mission	The reason for the organization’s existence. The mission statement identifies what the organization 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 organization. Mission must lead to the realization of the organization’s vision; and the goals, objectives, and strategies must be consistent with the mission statement.
Objective	Concise, realistic, and results-oriented statements of what service results an organization or its line of business achieves 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.
Operating Segment	A subsidiary, business unit, or other component of a government organization ¹ : 1. that engages in business activities from which it may earn

¹ This definition is consistent with the recommendations of Canadian Institute of Chartered Accountants for public reporting.

	<p>revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same organization);</p> <ol style="list-style-type: none"> 2. for which discrete financial information is available; and 3. revenues, profits (or losses), or assets are ten percent or more of the organization's total revenue, profits (or losses) or assets.
Outcome	Benefits resulting from the line of business/program activities and outputs.
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 organization's mission and goals. Outcomes may be immediate, ultimate, or somewhere in between.
Output	The direct products of lines of business/program activities and usually are measured in quantifiable terms as the volume of work accomplished.
Output Measure	A measure of the level of service provided by a line of business/program (e.g., what and how much came out of the line of business/program or service). The measurable unit can be a number, percentage, or ratio.
Performance Benchmark	A standard or reference point against which something is measured.
Performance Measure	A performance measure (sometimes referred to as an indicator) can be used to measure/indicate the degree of success an organization has in achieving its goals and objectives. When a measure has specific numeric value attached to one aspect of the performance under consideration, it is then typically referred to as a performance indicator. Performance measures used in service plans must be consistent with the budget documents.
Performance Measurement	Quantitative and qualitative measures of results which include outputs and outcomes.
Planning Context	The planning context provides an organization with information for critical thinking about and deciding its future course of action. It identifies and provides an assessment of the organization'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 organization 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 the organization's objectives, spending, and revenue plans and their consequences.
Planning Period	A minimum of three fiscal years commencing with the fiscal year for which the provincial budget estimates is presented and at least the following two years.
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 action. Often used synonymously with 'outcome' and/or 'output'.

Risk	The chance of something happening that will have an impact upon objectives. It is measured in terms of consequences and likelihood.
Risk Management	The culture, processes and structures that are directed towards the effective management of potential opportunities and adverse effects.
Service Plan	A plan that reflects that organization's strategic direction and is made public in compliance with the BTAA.
Strategic Context	The strategic context of a service plan provides high-level information that describes: Where is an organization now? What are the critical internal and external influences? Where is an organization going? It usually includes an organization's vision, mission, 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	Succinct, high level statements, which outline the actions that describe how objectives are to be achieved.
Targets	The level of performance that the organization is setting out to attain. The targets used in service plans must be consistent with the budget documents.
Values	The value statement expresses an organization's core values or fundamental beliefs. Values define the organization's management style, organizational values, and code of conduct for personal and organizational behaviour.
Vision	A clear, concise, and compelling picture of an organization's preferred future; where the organization is going, and what will the province be like if the organization's goals are achieved. The vision must be sufficiently desirable and challenging to motivate and inspire the organization's employees and influence decision-making.

APPENDIX B - Service Plan Checklist

The Service Plan Checklist identifies the minimum information requirements that the Select Standing Committee on Crown Corporations (SSCCC) outlines in Table 1 of their guidelines, entitled *A Guide to the Operations of the Select Standing Committee on Crown Corporations (April 28, 2003 Revision)*. The checklist also includes a comparison of the reporting principles for the B.C. public sector with the key reporting principles that the SSCCC identifies in Table 2 of their April 2003 Guide to Operations. CAS views that the SSCCC's key reporting principles are consistent with the reporting principles for the B.C. public sector. With the exception of the Committee's question 11, it appears that the questions are generally covered by the BC Reporting Principles. CAS has surmised that question 11 relates back to the Table 1 checklist and the Service Plan Guidelines requirement for Crown agencies to demonstrate the alignment of their Service Plans and Reports with Government's Strategic Plan and priorities.

Minimum Information Requirements (BTAA requirements for government organizations and)	BC Reporting Principles (Govt/OAG/Crowns)	SSC on Crown Corporations' Key Reporting Principles (Questions in Table 2 in April 2003 Guide to Operations)
Organization Overview <ul style="list-style-type: none"> • Letter from Board Chair to Minister Responsible • Description of primary business activities • Enabling legislation • Location • Subsidiaries 	1. Explain the Public Purpose Served (why the organization exists and how it conducts its business)	1. Does the plan adequately explain the organization's mandate, core products and services, operating environment and major challenges?
Strategic Context <ul style="list-style-type: none"> • Vision • Mission • Values • Planning context • Key strategic issues • Key risks 	2. Link Goals and Results (explain goals, objectives and strategies and how results relate to them)	2. Does the plan focus on aspects of performance that are critical to the organization achieving its goals, objectives and intended results? 3. Are the goals and objectives well defined and consistent with and supportive of the achievement of the mandate? 5. Are the intended results clear, measurable, concrete and consistent with goals or objectives?
Strategic Shifts Strategic shifts since Core Review	3. Focus on the few, critical aspects of performance (emphasis on outcomes of interest to external stakeholders)	2. Does the plan focus on aspects of performance that are critical to the organization achieving its goals, objectives and intended results?

<p>Performance Information</p> <ul style="list-style-type: none"> • Goals • Objectives • Key strategies • Performance measures • Targets • Benchmarks 	<p>4. Relate results to risk and capacity (what are risks and organizations capacity to deliver its programs and services)</p>	
<p>Government's Strategic Plan</p> <ul style="list-style-type: none"> • Alignment with government's strategic priorities 	<p>5. Link resources, strategies and results (use financial and performance information to show how resources and strategies influence results)</p>	<p>4. Is the intended level of performance for the planning period specified? 6. Has the plan demonstrated satisfactorily that intended results represent a reasonable/ appropriate level of achievement given:</p> <ul style="list-style-type: none"> • Historical performance, • Resources available to the organization, and • Performance of similar organizations.
<p>Summary Financial Outlook for the Plan Period</p> <ul style="list-style-type: none"> • Total revenue • Total expenses • Major sources of revenue • Major sources of expenses • Operating income or loss • Net income or loss • Key forecast assumptions • Forecast risks and sensitivities 	<p>5. Link resources, strategies and results (use financial and performance information to show how resources and strategies influence results)</p>	<p>7. Does the plan demonstrate how resources and strategies will influence results? 8. Are financial and non-financial performance measures provided to give an integrated and balance picture of intended performance? 9. Is the planned contribution of key activities to intended results or goals/objectives adequately demonstrated?</p>
<p>Major Capital Project Plan (where relevant) The following with respect to anticipated or actual capital costs:</p> <ul style="list-style-type: none"> • The amount of money • The value of any land, facilities, rights, or other benefits • The amount of any guarantees contributed 	<p>6. Provide comparative information (use past and expected future performance and performance of similar organizations)</p>	<p>6. Has the plan demonstrated satisfactorily that intended results represent a reasonable/ appropriate level of achievement given:</p> <ul style="list-style-type: none"> • Historical performance, • Resources available to the organization, and • Performance of similar organizations.
	<p>7. Present credible information, fairly interpreted (quantitative and qualitative information, interpreted and presented based on the best judgment of those reporting)</p>	<p>5. Are the intended results clear, measurable, concrete and consistent with goals or objectives? 10. Are actual (Annual Report) and intended (Service Plan) performances set out in a clear comparison?</p>

<p>Information on Operating Segments (where relevant)</p> <ul style="list-style-type: none"> • Goals and/or objectives • Key strategies • Performance measures • Targets • Relationship between specific goals and objectives and the goals and objectives of the organization as a whole
<p>Other Requirements</p> <ul style="list-style-type: none"> • An explanation for any confidential information excluded from the Service Plan

<p>8. Disclose the basis for key reporting judgements (basis on which information has been prepared and limitations to its use)</p>	
	<p>11. Are the relevant core principles enunciated by Government policies evident in the planning and operations?</p>

**APPENDIX C – Relevant Sections of the
Budget Transparency and Accountability Act (August 2001)**

Section 8 Making capital project information to be presented with the Estimates

- (1) Subject to section 19(5) [exception if disclosure would be harmful], for any project where the government reporting entity, directly or indirectly,
 - (a) has made commitments, or
 - (b) anticipates making commitmentsthat will, in total, exceed \$50 million towards the capital cost of the project, the minister must present to the Legislative Assembly, at the same time that the main Estimates are presented, a statement of the current and anticipated total cost to the entity in relation to the capital cost of the project.
- (2) For the purposes of subsection (1), a commitment includes
 - (a) the amount of any money,
 - (b) the value of any land, facilities, rights or other benefits, and
 - (c) the amount of any guarantees, contributed, made in respect of or otherwise provided, or anticipated to be provided, by the government reporting entity towards the capital cost of the project.
- (3) The obligation under subsection (1) ends when no further cost to the government reporting entity in relation to the capital cost of the project is anticipated.

Section 12 Government strategic plan

On or before the date when the main Estimates are presented to the Legislative Assembly, a minister must make public strategic plan documents that

- (a) set out the government's priorities
- (b) identify specific objectives and expected results
- (c) provide a fiscal forecast for the government reporting entity for the fiscal year for which the Estimates are presented and the following two (2) fiscal years, including a statement of all material assumptions and policy decisions underlying that forecast, and
- (d) present other information that the minister considers appropriate.

Section 13 Service plans for ministries and government organizations

- (1) Annual service plans for each ministry and each government organization must be made public in accordance with this section.
- (2) In the case of a service plan for a ministry, the plan must
 - (a) cover the ministry and other appropriations of the responsible minister,
 - (b) be made public by the responsible minister on the date when the main Estimates are presented to the Legislative Assembly for each fiscal year, and
 - (c) address that fiscal year and the following two (2) fiscal years.
- (3) In the case of a service plan for a government organization, the plan must
 - (a) be made public by the responsible minister on the date when the main Estimates are presented to the Legislative Assembly for each fiscal year of the organization, and
 - (b) address that fiscal year and the following two (2) fiscal years.

- (4) Subject to section 19(5) [exception if disclosure would be harmful], a service plan under this section must be consistent with the current government strategic plan and must
- (a) include a statement of goals,
 - (b) identify specific objectives and performance measures,
 - (c) in relation to a project to which section 14 [major capital project plans] applies, include the information required under that section,
 - (d) include other prescribed information, if applicable,
 - (e) for a ministry's service plan,
 - (i) include a 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
 - (ii) provide for the signature of the responsible minister to that statement,
 - (f) if expected results that are specified by regulation of Treasury Board, under the *Balanced Budget and Ministerial Accountability Act* for the purpose of section 5(3) of that Act are pertinent to a ministry's annual service plan,
 - (i) include a statement that the member of the Executive Council who has responsibility for those results is accountable for achieving them, and
 - (ii) provide for the signature of the member to that statement, and
 - (g) include other information the responsible minister or government organization considers appropriate.

Section 14 Major capital project plans to be made public at time of commitment

Subject to section 19(5) [exception if disclosure would be harmful], within one month after commitments have been made such that statements of costs under section 8 [major capital project information to be presented with the Estimates] are required with the next main Estimates, the responsible minister in relation to the project must make public a major capital project plan stating

- (a) the objectives of the project,
- (b) the costs and benefits for the project, and
- (c) the risks associated with those costs and benefits.

Part 4 – Service Plan Reports

Section 15 Annual report on government strategic plan

By August 31 in each year, a minister must make public an annual report that, for the fiscal year of the *Public Accounts*, compares actual results of the government's strategic plan under section 12 with the expected results of the strategic plan for that fiscal year.

Section 16 Annual service plan reports for ministries and government organizations

- (1) Annual service plan reports for each ministry and each government organization must be made public in accordance with this section.
- (2) In the case of an annual service plan report for a ministry, the report must
 - (a) cover the ministry and other appropriations of the responsible minister,

- (b) compare actual results for the preceding fiscal year with the expected results identified in the service plan under section 13 for that fiscal year,
 - (c) be made public by the responsible minister no later than August 31 in each year,
 - (d) include a statement that the responsible minister is accountable for those actual results,
 - (e) provide for the signature of the responsible minister to that statement, and
 - (f) if expected results that are specified by regulation of Treasury Board, under the *Balanced Budget and Ministerial Accountability Act* for the purpose of section 5(3) of that Act are pertinent to a ministry's annual service plan report,
 - (i) include a statement that the member of the Executive Council who has responsibility for those results is accountable for them, and
 - (ii) provide for the signature of the member to that statement
- (3) In the case of an annual service plan report for a government organization, the report must:
- (a) compare actual results for the preceding fiscal year with the expected results identified in the service plan under section 13 for that fiscal year, and
 - (b) be made public by the responsible minister no later than August 31 or the end of 5 months after the end of the preceding fiscal year of the government organization, whichever comes first.
- (4) On a date not earlier than 30, nor later than 60, days after the annual service plan report for a government organization specified by regulation of Treasury Board is made public under subsection (3)(b) by the responsible minister, the specified government organization must conduct a public meeting at a location in British Columbia where that organization carries on significant operations, for the purposes of presenting to the public the annual service plan report, required under this section, of that organization.
- (5) Each government organization specified under subsection (4) must give at least 14 days notice of the public meeting required under subsection (4) by a notice that states the time, date, place and purpose of the public meeting and other information that may be prescribed.
- (6) If another Act requires a responsible minister to present a report to the Legislative Assembly respecting the activities of a ministry or government organization for a fiscal year, the report under this section satisfies that requirement subject to any additional reporting requirements established by the other Act.
- (7) An annual service plan report under this section may be combined with a service plan for the following year under section 13, so long as the service plan is made public in accordance with that section.

Section 17 Non-compliance statements

If a document required to be made public under this Act

- (a) is not made public within the required time,
- (b) does not include all required information, or
- (c) does not present the information in the required manner, then, at the time the document is required to be made public, the responsible minister must make public a written statement giving the reasons for the non-compliance.

Section 18 Making documents public

- (1) If a person is required to make a document public under this Act, the person meets that obligation by
 - (a) either, as applicable
 - (i) laying the document before the Legislative Assembly, if it is in session, or
 - (ii) filing the document with the Clerk of the Legislative Assembly, if the Legislative Assembly is not in session, and
 - (b) making the document available to the general public in a reasonable manner, which may include by electronic means.

Section 19 Disclosure requirements

- (1) The disclosure requirements under this Act are additional to any other requirements established by another Act.
- (2) In preparing documents to be made public under this act, all reasonable efforts must be made to present the information in a form and language that is as precise and as readily understandable as practicable.
- (3) To the extent reasonably possible,
 - (a) if this Act requires information to be made public respecting planning and later respecting results in relation to the same matter, the information must be presented in a readily comparable manner, and
 - (b) the information contained in a service plan and annual service plan report under this Act for one organization must be readily comparable to information contained in the service plans and annual service plan reports of other organizations to which this Act applies.
- (4) The terms “surplus” and “deficit” must not be used in a document required to be made public under this Act to refer to the surplus or deficit of the consolidated revenue fund.
- (5) Despite any other provision of this act, disclosure of specific information
 - (a) is not required, if the information would not be required to be disclosed under the *Freedom of Information and Protection of Privacy Act*, and
 - (b) is prohibited, if the information would be prohibited from being disclosed under that Act.

Section 24 Regulation making authority

- (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the *Interpretation Act*.
- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations as follows:
 - (a) defining a word or expression used in the Act;
 - (b) prescribing information that must be included in a service plan under section 13;
 - (c) on the recommendation of the minister after consultation with the Auditor General, exempting a government organization from the application of one or more of sections 13 (service plans), 14 (major capital project plans) and 16 (annual service plan reports);

- (d) on the recommendation of the minister after consultation with the Auditor General, excluding an organization from or including an organization in the government reporting entity.
- (3) If a regulation under subsection (2)(c) or (d) is made, the minister must make public as soon as possible a statement of the reasons for making the recommendation.

Section 52 Staged implementation

- (1) The following section first applies for the purposes of the 2001/2002 fiscal year:
section 8 (major capital project information).
- (2) The following sections first apply for the purposes of the 2002-2003 fiscal year:
section 12 (government strategic plan);
section 13 (service plans for ministries and government organizations);
section 15 (annual report on government strategic plan);
section 16 (annual service plan reports for ministries and government organizations).

Section 53 Commencement

- (1) Section 14 (major capital project plans) comes into force on October 1, 2000.
- (2) Sections 41 to 51 (repeal of annual ministry reports under other Acts) come into force on March 31, 2002.

APPENDIX D – Service Plan Guidelines, Contact List, and Assessment Reports

Guidelines and Contact List

Crown Agencies Secretariat. Guidelines for Government Organizations Service Plans.
Online [<http://www.gov.bc.ca/cas/rpts/>]

Crown Agencies Secretariat. Contact List.
Online [<http://www.gov.bc.ca/cas/cont/>]

Service Plan and Annual Service Plan Report Assessments

Auditor General of British Columbia. (January 2003). Building Better Reports: Our Review of the 2001/02 Reports of Government.
Online [<http://www.bcauditor.com/AuditorGeneral.htm>]

Auditor General of British Columbia. (December 2001). Building Better Reports: Public Performance Reporting Practices in British Columbia.
Online [<http://www.bcauditor.com/AuditorGeneral.htm>]

Select Standing Committee on Crown Corporations. (May 2003). First Report Select Standing Committee on Crown Corporations 4th Session, 37th Parliament.
Online [<http://www.legis.gov.bc.ca/cmt/37thparl/session-4/cc/reports/Rpt-CC-37-4-Review-of-CC.pdf>]

Select Standing Committee on Crown Corporations. Reports of Proceedings (Minutes and Hansard).
Online [<http://www.legis.gov.bc.ca/cmt/37thparl/session-4/cc/index.htm>]