

**SERVICE PLAN GUIDELINES FOR GOVERNMENT ORGANIZATIONS  
TABLE OF CONTENTS**

	<b>Page</b>
<b>INTRODUCTION</b>	
1. INTRODUCTION: What's new?	3
1.1 Purpose of the Guidelines	3
1.2 Public Performance Reporting Principles for the BC Public Sector	4
1.3 Strengthened Coverage in Service Plan Elements	6
1.4 Information Modules	6
2. TEMPLATE OF SERVICE PLAN ELEMENTS	7
<b>CONTENT INFORMATION FOR SERVICE PLANS</b>	
3. TITLE OF PLAN	8
4. NATIONAL LIBRARY OF CANADA CATALOGUING IN PUBLICATION DATA (optional)	8
5. LETTER FROM BOARD CHAIR TO MINISTER RESPONSIBLE	8
6. ACCOUNTABILITY STATEMENT (optional)	9
7. TABLE OF CONTENTS	9
8. MINIMUM CONTENT REQUIREMENTS	10
9. OVERVIEW OF THE ORGANIZATION	11
10. STRATEGIC CONTEXT	11
10.1 Vision	11
10.2 Mission	12
10.3 Values	12
10.4 Planning Context	13
10.4.1 Risk Management in Planning Context	14
10.4.2 One Approach to Risk Management	14
10.5 Key Strategic Issues	15
11. GOALS, OBJECTIVES, AND KEY STRATEGIES	15
11.1 Goals and Objectives	16
11.1.1 Goals	16
11.1.2 Objectives	17
11.2 Key Strategies	17
12. PERFORMANCE MEASUREMENT, TARGETS, AND BENCHMARKS	18
12.1 Performance Measures	19
12.2 Targets	21
12.3 Benchmarking	23
13. ALIGNMENT WITH GOVERNMENT'S STRATEGIC PLAN	23
14. SUMMARY FINANCIAL OUTLOOK	23
15. MAJOR CAPITAL PROJECT INFORMATION	24
16. OPERATING SEGMENTS SUMMARY INFORMATION	24
17. NON-DISCLOSURE OF SPECIFIC INFORMATION	25

## **FORMATTING OF SERVICE PLANS**

18. CONTACT LIST	27
19. TIMELINES	27
20. FORM AND LANGUAGE	27
21. APPROVAL AND PUBLICATION PROCESS	27

### **Modules**

INTRODUCTION TO INFORMATION MODULES	29
1. Reporting Principles for British Columbia	31
2. Vision and Mission Statements	48
3. Development of the Planning Context	51
4. Summary Financial Outlook	56
5. Logic Model and Balanced Scorecard	57
6. Performance Measurement	64
7. Performance Measures	68
8. Targets	70
9. Baselines and Benchmarking	72

### **Appendices**

A. Glossary	76
B. Service Plan Checklist	79
C. Relevant Sections of the <i>Budget Transparency and Accountability Act</i> August 2001	82
D. Service Plan Guidelines, Contact List, and Assessment Reports	88

### **References**

90

# SERVICE PLAN GUIDELINES FOR GOVERNMENT ORGANIZATIONS

## 1.0 INTRODUCTION: What's new?

### 1.1 Purpose of the Guidelines

In August 2001, the Government of B.C. amended the *Budget Transparency and Accountability Act* (BTAA) to provide the legislative framework for planning, reporting, and accountability. These amendments include the requirement for three-year service plans, which are designed to ensure that government and government organizations clearly outline their goals, and enable British Columbians to hold government and government organizations accountable for their decisions and actions.

Preparation of 2004/05 - 2006/07 Service Plans in the fall of 2003 will be the third iteration of service plans. Each year, government organizations (referred to as Crown agencies) achieve greater skills and knowledge regarding the preparation of service plans. Indeed, fiscal 2002/03 was a year of transition with government-wide restructuring and reorganizing. Despite this, the service plans that were produced showed significant improvements in their content and format. Wayne Strelieff, B.C. Auditor-General, reported that some of the Crown corporations had done the strongest reporting in the report entitled *Building Better Reports: Our Review of the 2001/02 Reports of Government*.<sup>1</sup>

Bearing in mind the improvements in overall performance reporting, the Crown Agencies Secretariat (CAS) recognizes that organizations are at different points in the development of their service plans and their use as a management tool in strategic planning. In addition, it is recognized that some Crown agencies have to balance the requirement to provide the public with sufficient information to enable an informed assessment of progress towards goals with the necessity to protect commercially sensitive information. To address these issues and to support Crown agencies in developing their services plans, CAS has enhanced the existing August 2002 Guidelines for Government Organizations Service Plans. The purpose of the enhanced guidelines is to provide greater assistance to Crown agencies in developing a service plan that is consistent with the BTAA. These guidelines also incorporate the recently proposed public performance reporting principles for the public sector in B.C.

Highlights of the changes to these guidelines compared to the August 2002 Guidelines for Government Organizations Service Plans are as follows:

- Incorporation of the Public Performance Reporting Principles for B.C.'s Public Sector.

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<sup>1</sup> Office of the Auditor General of British Columbia. (2003). Building Better Reports: Our Review of the 2001/02 Reports of Government. 2002/2003: Report 7. Government of British Columbia.

- Strengthened coverage in the description of each service plan element, such as risk management.
- Information modules for further clarification and possible approaches.
- Letter from the Board Chair to the Minister Responsible.
- Accountability Statement and International Standard Serial Number (optional).

## **1.2 Public Performance Reporting Principles for the BC Public Sector**

In January 2002, the Select Standing Committee of the Legislature on Public Accounts (PAC) recommended that the government work with the Office of the Auditor General (OAG) and legislators to seek consensus on public performance reporting principles and criteria for the B.C. public sector. As a result of this work, eight public performance reporting principles and criteria were drafted. The criteria are self-assessment questions that elaborate on each principle and serve as a guide to incorporating the principles in a service plan or annual service plan report (annual report).<sup>2</sup>

Once approved by the PAC, these principles will become the guiding principles for annual reports and service plans. Over time, these principles will support the development of generally accepted performance reporting standards for the B.C. public sector. Although the PAC has not formally approved these principles, CAS and Treasury Board Staff (TBS) have incorporated them into service plan guidelines. This is because CAS, TBS, and the OAG believe that these principles are consistent with best practices.

### **B.C.'S 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

It is intended that these principles provide a general frame of reference to help those who prepare performance reports understand what is required of them, and those who use performance reports understand what they should expect from them. In this light, it is anticipated that performance reports prepared with the reporting principles as a guide, are useful to:

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<sup>2</sup>Prepared by the Sub-Committee on Reporting Principles. (January 2003). Public Performance Reporting Principles for British Columbia's Public Sector. Draft for Comment. Prepared for the Steering Committee on Reporting Principles and Assurance Program. Government of British Columbia.

- Management in its day-to-day and longer term decision-making and activities, and the use of the principles and criteria as a self-assessment tool in preparing plans and reports,
- Legislators in reviewing plans and reports, and
- The public in holding government accountable.<sup>3</sup>

According to the March 2003 Progress Report on the February 2002 Recommendations of the PAC, it is not the intent of the reporting principles to lead to duplication of information in service plans and annual reports. While eight reporting principles have been identified, they should not form the structure of a plan or report. The principles are a way of thinking about the content, completeness and quality of performance reporting. The expectation is that organizations will broadly incorporate all the principles in their plans and reports, rather than reporting separately against each principle. It is also recognized that some of the principles that are being proposed are more challenging to implement, in part due to existing organizational resources and capacity. These challenges may result in some organizations taking longer to build processes and structures that are necessary to incorporate these principles into their performance reporting. Based on this recognition, it is foreseen that these principles will help guide organizations throughout different stages towards full implementation of the proposed principles.<sup>4</sup>

The public performance reporting principles recommended for the B.C. public sector are based on three fundamental premises:

1. The first premise is that these principles support an open and accountable government that clearly communicates to the public what government strives to achieve and what it actually achieves. This should enhance the quality of public performance reporting and performance information available to decision-makers.
2. The second premise is that the principles should provide a framework for a learning organization, which learns from best practices on public reporting, understands reporting requirements and expectations, implements sound reporting practices and takes corrective action if necessary. The learning process is an evolutionary and iterative procedure.
3. The third premise is that users of performance information have a basis to understand how performance reports are prepared. Based on this understanding users of performance information can assess where an organization is along the continuum to optimum performance reporting.<sup>5</sup>

These principles are now reflected in bold throughout these service plan guidelines. Full description of the principles and criteria and a listing of examples can be found in Module 1.

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<sup>3</sup> Ibid.

<sup>4</sup>Prepared by the Sub-Committee on Reporting Principles. (January 2003). Public Performance Reporting Principles for British Columbia's Public Sector. Draft for Comment. Prepared for the Steering Committee on Reporting Principles and Assurance Program. Government of British Columbia.

<sup>5</sup> Ibid.

### **1.3 Strengthened Coverage in Service Plan Elements**

The enhanced service plan guidelines incorporate additional information on each element in a service plan. One example of an area that has been enhanced is risk management, as it is a best management practice for public sector reporting. Risk management allows for greater public disclosure, understanding, openness and accountability regarding risks and results. Benefits of risk management include: better governance; more informed and defensible decisions; better resource allocation based upon risks and opportunities; efficiencies – controls responsive to risk, reduced stress – less crisis management; and improved performance reporting.<sup>6</sup> The process of managing risk needs to be ongoing, embedded in the culture of the organization and have the potential to re-orient an organization in terms of performance improvement.

Another area that has greater emphasis is the recommendation that Crown agencies incorporate more explanatory information in their service plans. This type of information was required in the 2002/05 and 2003/06 Service Plans, however, due to governmental restructuring and possible changes in performance information, there may be a greater need to include explanatory information in 2004/5 - 2006/07 Service Plans. For example, some organizations realigned their goals, objectives, and strategies with strategic shifts implemented from the Core Services Review. Other organizations may have enhanced their performance measures and may have changed one or all of the performance measures reported in earlier service plans. The key is to include explanatory information, wherever possible, to enhance the reader's understanding of why a Crown agency may have made changes in its service plan.

### **1.4 Information Modules**

The intention of the revised service plan guidelines is to facilitate the use of service plans as a strategic management tool within Crown agencies. The enhanced guidelines build on the existing service plan guidelines dated August 2002, and add further clarification in certain areas, as well as a new section, which contains information modules. The information modules are intended to provide the reader with further detail about a specific element in the plan. CAS recognizes the uniqueness of each government organization. Therefore, these guidelines are not intended to be a how-to guide and do not prescribe any particular process for the development of service plans. Each organization, in consultation with key managers, should design a process that suits the organization's unique needs and circumstances. In this light, the information modules have been incorporated into the guidelines as possible approaches to strategic planning and address specific areas of concern, such as creating logic models and useful performance measures.

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<sup>6</sup> Dobell, K. Deputy Minister to the Premier and Cabinet Secretary. Office of The Premier. Powerpoint presentation: Risk Management - the Key to Sound Fiscal Management and Achievement of Results! Government of British Columbia.

## 2.0 TEMPLATE OF SERVICE PLAN ELEMENTS

The following identifies the minimum mandatory content requirements, as well as elements that are optional:

- Title of Plan
- National Library of Canada Cataloguing in Publication Data (optional)
- Letter from Board Chair to Minister Responsible
- Accountability Statement (optional)
- Table of Contents
- Organization Overview
- Strategic Context
- Goals
- Objectives
- Strategies
- Performance Measures
- Targets
- Alignment with Government's Strategic Plan
- Summary Financial Outlook
- Major Capital Project Information, where relevant
- Operating Segments Summary Information, where relevant

Although the National Library of Canada Cataloguing in Publication Data and the accountability statement are optional, CAS believes that their inclusion is consistent with good reporting practice. The accountability statement, in particular, affirms management's responsibility for managing and reporting on performance.

## CONTENT INFORMATION FOR SERVICE PLANS

### 3.0 TITLE OF PLAN

The term “Service Plan” should be included in the title of the plan as well as the name of the organization and the planning period covered by the plan.

### 4.0 NATIONAL LIBRARY CATALOGUING IN PUBLICATION DATA (optional)

Registering publications with the National Library of Canada broadens an organization’s potential audience by providing readers and researchers with the tools to quickly identify government publications. Registered publications are assigned an ISSN (International Standard Serial Number). Registering publications is a best practice, but not a mandatory requirement for Crown agencies' service plans.

Organizations should directly contact the Cataloguing Division of the Legislative Library (250-387-6506) to submit a copy of the document for publication. The Legislative Library will then register the document with the National Library of Canada and an ISSN will be issued. This information is generally located on the inside cover of a publication, usually before the Table of Contents. The publications will become part of the National Library of Canada Cataloguing in Publication (CIP) Data.<sup>7</sup>

Organizations should contact directly the Legislative Library to verify existing registrations, particularly in the case of serial publications, or if any changes (e.g., an organization’s name) need to be made to a document already registered and which is also part of a series (e.g., service plan).

### 5.0 LETTER FROM BOARD CHAIR TO MINISTER RESPONSIBLE

A Letter from the Board Chair to the Minister Responsible for the Crown agency is a new requirement for the 2004/05 - 2006/07 Service Plans. The intent of this letter is to communicate high-level information about the results and benefits of the Crown agency's service plan to the Minister and public. In essence, it is an executive summary of the service plan. The letter should be approximately one page in length and include a brief overview of the Crown agency, a high-level discussion of successes to date, and strategic issues that the organization faces in the future.

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<sup>7</sup> Province of British Columbia Legislative Library. (1986). Cataloguing in Publication: A Guide for British Columbia Government Publishers. Government of British Columbia.



## 6.0 ACCOUNTABILITY STATEMENT (optional)

CAS strongly encourages Crown agencies to include an accountability statement that provides assurance to the reader of the relevance and reliability of the information contained in the service plan. An accountability statement may instil a deeper sense of confidence in the public with regards to what is being reported in the plan.

The accountability statement should be signed by the Board Chair on behalf of the Board of Directors because the Chair is accountable to liaise with the Shareholder and management on behalf of the Board. As the Board Chair represents the corporation in conjunction with the Chief Executive Officer, the signature of the Board Chair may be accompanied by the signature of the Chief Executive Officer. The accountability statement could include the following points:

- The basis on which the information is prepared, and any limitations that apply to its use (including changes in information or presentation from the previous year);
- Confirmation that the Board is responsible for the information contained in the plan; and
- An assurance statement regarding the relevance and reliability of the financial and performance based information included in the plan, as well as identified risks.

### Example Accountability Statement

*The 2004/05 - 2006/07 Organization XX Service Plan was prepared under my direction in accordance with the Budget Transparency and Accountability Act. I am accountable for the contents of the plan, including the selection of performance measures and targets. The plan is consistent with government's strategic priorities and overall service plan. All significant assumptions, policy decisions, and identified risks, as of XXX have been considered in preparing the plan. I am accountable for ensuring Organization XX achieves its specific objectives identified in the plan and for measuring and reporting actual performance.*

XX  
Board Chair

XX  
CEO (optional)

## 7.0 TABLE OF CONTENTS

The Table of Contents identifies each of the key elements in the service plan, including reference to any elements, such as the letter from the Board Chair to the Minister Responsible and the accountability statement that may appear before the Table of Contents page.

## 8.0 MINIMUM CONTENT REQUIREMENTS

These service plan guidelines identifies the key elements required in a service plan, defined as minimum content requirements. The key elements constitute the minimum requirements and are not intended to limit the inclusion of any further information that the Minister responsible or Crown agency considers appropriate to improve transparency and accountability. Crown agencies are encouraged to be as open and accountable as possible within the service plans.

Section 13 of the *Budget Transparency and Accountability Act* (BTAA) states that a service plan for a Crown agency must include:

- A statement of goals;
- Specific objectives and performance measures;
- Major capital project plans (if applicable); and
- Include other information as appropriate.

In addition, Section 19(3) of the BTAA states, the information contained in a service plan and annual report under this Act for one organization must be readily comparable to information contained in the service plans and annual reports of other organizations to which this Act applies. In order to achieve this comparability requirement, Crown agencies should ensure that the minimum content requirements are included in their service plans and that they adhere to the definitions and general directions included in these guidelines. Comparability does not require all Crown agencies to have the same level of detailed information, given the diverse nature and size of Crown organizations. However, the format and overall content should be comparable.

A Service Plan Checklist is provided in Appendix B to assist organizations conduct a self-assessment of their service plan's consistency with these guidelines. This 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)*.<sup>8</sup> The checklist also compares the SSCCC's key reporting principles identified in Table 2 of their April 2003 Guide to Operations with the recently proposed reporting principles for the B.C. public sector.

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<sup>8</sup> Agenda and Procedure Subcommittee. (June, 2002). *A Guide to the Operations of the Select Standing Committee on Crown Corporations*. Government of British Columbia.

## 9.0 OVERVIEW OF THE ORGANIZATION

### CHECKLIST:

- **Summary Description**
- **Enabling Legislation**
- **Mandate**
- **Governance**
- **Subsidiary information**
- **Explain the public purpose served**

The first section of the service plan is the Overview of the Organization, which includes a summary description of the organization, its primary business, core services and/or the principal markets it serves, enabling legislation and mandate. The intent of this section is to **explain the public purpose served**, which provides the reader with a clear understanding of the organization's role, whom it serves, and what programs and/or services it delivers.

The summary description of the organization should include a brief description of the governance structure of the organization and in the case of subsidiaries, how the subsidiaries' mission aligns with the organization's mission.

## 10.0 STRATEGIC CONTEXT

### CHECKLIST:

- **Vision**
- **Mission**
- **Values**
- **Planning Context (relate results to risk and capacity)**
- **Key Strategic Issues**

The second section also **explains the public purpose served** by identifying the organization's strategic context. The strategic context includes an organization's vision, mission, values, planning context, and key strategic issues.

### 10.1 Vision

The vision statement is a clear and concise statement that describes what success looks like to the organization. The vision statement is based within the scope of the organization's legislation, as well as its potential capabilities. The statement may be supported by an explanatory paragraph to provide more detail to the reader.

Vision refers to a picture of the future with some implicit or explicit commentary on why the organization should strive to create that future. An effective vision statement conveys this picture in a concise statement that describes what an organization aspires to become over the next 3 to 5 to 10 years.<sup>9</sup> The vision statement answers the question "what is our possible and desired future state?" and describes how an organization wishes to be seen by its clients, customers and constituents. One analogy is to "imagine 5 to 10 years in the future and a person on the street is being interviewed by a news reporter. What would you like that person to say with regard to your organization, its services (products) and achievements (successes)?"<sup>10</sup>

<sup>9</sup>Canadian Business Service Centre. Interactive Business Planner. Government of Canada. <http://www.cbsc.org/ibp/main/sbc-text/vision.cfm>.

<sup>10</sup> Reid, W. Grant Thornton. (2000). Service Plan Workshop.

Criteria to consider in writing a vision statement include strategic focus and market place competitive advantage, adding value, building on current strengths, and embracing the organization's values.<sup>11</sup>

The vision statement should be written in a straightforward manner and avoid wordy phrases and bureaucratic language.<sup>12</sup> It should be clear, specific, simple, motivational, and realistic. See Module 2 for more information on how to develop a vision statement.

Example of a vision statement:

***“Development of transit services, in partnership with each community, to provide essential mobility and travel choice for all residents, where costs to traffic congestion are reduced, air quality and associated health benefits enhanced, more compact and efficient urban development supported and costly new roadway construction deferred.*”**

BC Transit – Service Plan 2003/04 – 2005/06

## 10.2 Mission

The mission statement is a concise statement of an organization's reason for being. It addresses the basic question: “What is our Business?”<sup>13</sup> This includes a high-level description of an organization's purpose, people it serves, needs of the public that it meets, and key products or services provided to the public, and the intended results.

The mission statement must cascade logically down from the organization's vision, and in turn; the organization's goals, objectives and strategies must be consistent with its mission statement. The mission statement may be accompanied by an explanatory paragraph to provide more detail to the reader. See Module 2 for more information on how to develop a mission statement.

Example of a mission statement:

***“The British Columbia Arts Council supports the arts and cultural community to enable it to achieve its creative, social and economic potential by providing financial assistance, advocacy and public education.”***

British Columbia Arts Council – Service Plan 2003/04 – 2005/06

## 10.3 Values

The value statements express an organization's core values, which are used to guide all organizational activities. Value statements describe the business principles that the organization wants to express, as it works to move in the direction described in the goals. These business principles incorporate the ideals, ethics, or standards that guide the

<sup>11</sup> Manning, M. (March 2000). Creating a Vision. *SemiConductor Magazine*. 1. (3).

<sup>12</sup> Treasury Board of Canada Secretariat. Good Practices for the Preparation of Departmental Performance Reports. Government of Canada. <http://www.tbs-sct.gc.ca/rma/dpr/99-00/guidance/GPGuide.html>.

<sup>13</sup> David, F. R. (1993). Concepts of Strategic Management, 4th Ed., New York: MacMillan Publishing Company.

organization's conduct and foster the culture of the organization.<sup>14</sup> Indeed, all proposed activities should be compared with values to ensure that the organization maintains its integrity and consistency. Values are often referred to as an organization's culture or philosophy.<sup>15</sup>

Example of a value statement:

***"We are guided by our commitment to:***

- ***QUALITY in our products, services, and work life;***
- ***ACCOUNTABILITY for our actions and results;***
- ***SERVICE that is responsive and sensitive; and***
- ***TEAMWORK in working together as one team and partnering with our clients.***

BC Assessment – Service Plan 2002/03 – 2005/06

## 10.4 Planning Context

The planning context provides an organization with information for its strategic planning and its formulation of organizational strategies. It identifies and examines internal and external factors and risks that can significantly influence the organization's mission, goals, objectives, and strategies and therefore, its ability to achieve them.<sup>16</sup>

Development of the planning context consists of identifying, monitoring, and evaluating an organization's internal and external strengths, capacities and weaknesses, risks and opportunities and threats.

- External threats and opportunities refer to the economic, social, cultural, demographic, environmental, political, legal, governmental, technological, and competitive trends and events that could significantly benefit or harm an organization in the future.
- Internal strengths and weaknesses refer to controllable activities that an organization performs especially well or poorly. Areas of internal strengths and weaknesses may include management, marketing, finance, accounting, operations, research and development, and computer information systems.

Overall, the goal of the planning context is to help organizations strive to pursue strategies that maximize internal strengths and improve internal weaknesses.<sup>17</sup>

The planning context should address internal and external environmental factors that are specific to the planning period. One example of an issue that is specific to the planning period includes changes to an organization's mandate arising from the Core Services

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<sup>14</sup> Blackerby, P. (1999). *How to Write a 'Plan-to-Plan'*. City of Grande-Prairie. [http://city.grande-prairie.ab.ca/citygov/bettergov/stratplan/blak\\_gp.htm](http://city.grande-prairie.ab.ca/citygov/bettergov/stratplan/blak_gp.htm).

<sup>15</sup> Government of Alberta. (June, 1994). *Measuring Performance in Government: A Discussion Paper*. Government of Alberta. <http://www.pao.gov.ab.ca/performance/measure/measure-perf-in-govt.htm>.

<sup>16</sup> Treasury Board Staff, Ministry of Finance. (2002). *Guidelines for Ministry Service Plans 2003/04 - 2005/06*. Government of British Columbia.

<sup>17</sup> David, F. R. (1993). *Concepts of Strategic Management*. 4th Ed., New York: MacMillan Publishing Company.

Review and any related strategic shifts being implemented over the planning period (see Module 3 for how to develop a planning context).

#### 10.4.1 Risk Management in Planning Context

Risk management is a sound business practice, which enables organizations to manage risk effectively and incorporate risk awareness and treatment into the processes used to pursue organizational objectives.<sup>18</sup> The planning context should include a brief, high-level description of key risks that may affect the attainment of organizational performance targets. Description of key risks should also **relate results to risk and capacity** by reporting on results in the context of an organization's risk and its capacity to deliver on its programs, products and services. Capacity refers to 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.<sup>19</sup> More information on capacity can be found in the OAG's 1997 report entitled *Enhancing Accountability for Performance in the British Columbia Public Sector*.<sup>20</sup>

The specific activities that an organization intends to take to mitigate risks, which are highlighted in the planning context, are identified in the Goals, Objectives, and Key Strategies section of the service plan. The potential impacts of these risks should be set out in a risks and sensitivities table in the Summary Financial Outlook section of the service plan.

Self-Assessment Question:

***Is there a general assessment on how the world has changed both internally and externally? Are there any significant risks to the plan?***

#### 10.4.2 One approach to Risk Management

One approach to risk management is to implement Enterprise-wide Risk Management (ERM). The goal of ERM is to create, protect, and enhance value to the Shareholder and the organization by managing the uncertainties that could either negatively or positively influence achievement of the organization's objectives. Historically, managing risk was done in silos rather than enterprise-wide. That is, organizations knew how to manage certain risks (i.e. financial, insurance, safety risk, etc.), but did not examine every risk and involve management in managing all of the risks. This fragmented approach may lead organizations to take huge risks in some areas while over-managing substantially smaller risks in other areas. ERM addresses the issue of fragmentation by supporting a coordinated and focused approach for managing all risks together.

<sup>18</sup> Dobell, K. Deputy Minister to the Premier and Cabinet Secretary. Office of The Premier. Powerpoint presentation: Risk Management - the Key to Sound Fiscal Management and Achievement of Results! Government of British Columbia.

<sup>19</sup> Draft Progress Report on the February 2002 Recommendations of the Public Accounts Committee of British Columbia Related to Building Better Reports. (March 2003). Provided by the Government of BC and the Auditor General of BC.

<sup>20</sup> Auditor General of British Columbia and Deputy Ministers' Council. (1997). Enhancing Accountability for Performance: A Progress Report. Government of British Columbia.

Ministries are required to implement and reflect ERM practices in their 2004/05 - 2006/07 Service Plans. Crown agencies do not have the requirement to implement ERM in 2004/05 - 2006/07 Service Plans, however, incorporation of risk management strategies is supported by the Shareholder as a best practice. In addition, development of the planning context in service plans includes the identification of risks and the proposed reporting principle #4 suggests **relating results to risk and capacity**.

For more information please see Risk Management Branch's website (<http://www.fin.gov.bc.ca/pt/rmb/index.shtml>) or e-mail [erm@gems8.gov.bc.ca](mailto:erm@gems8.gov.bc.ca).

## 10.5 Key Strategic Issues

One component of the planning context is the identification of the Crown agency's key strategic issues, which are the key trends and forces that impact the formulation and implementation of strategies. It is unreasonable for Crown agencies to track every piece of information that may directly or indirectly have some influence on its strategic planning process. Consequently, Crown agencies should identify what it is in its planning context that has the greatest potential significance to the organization and develop its key strategic issues accordingly.<sup>21</sup>

When organizations identify their key strategic issues, they should provide a high-level and brief explanation of each key strategic issue in the service plan. Identification of key strategic issues should be based on assessments of: recent actual performance, the anticipated external business environment, and the organization's strengths and weaknesses. These issues, as identified by the organization's management and its board of directors, should constitute the basis for formulation of organizational strategies for the planning period.<sup>22</sup>

Examples of key strategic issues include the need to improve labour productivity or profit margins, to divest non-core business operations, to improve the targeting of services, or to improve the management of information systems.<sup>23</sup>

## 11.0 GOALS, OBJECTIVES, AND KEY STRATEGIES

The Goals, Objectives and Key Strategies sections should clearly indicate the organization's intentions over the next three years (planning period) by describing the goals and objectives that the organization intends to achieve and the strategies it will employ to meet those goals and mitigate risk.

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<sup>21</sup> Steiner, G. (1997). *A step-by-step guide Strategic Planning: What every manager must know*. Free Press Paperbacks. New York, NY.

<sup>22</sup> Treasury Board Canada Secretariat. *Guidelines for the Preparation of Corporate Plans*. Government of Canada. [http://www.tbs-sct.gc.ca/pubs\\_pol/opepubs/TB\\_711/CPGU1-2E.html](http://www.tbs-sct.gc.ca/pubs_pol/opepubs/TB_711/CPGU1-2E.html).

<sup>23</sup> Draft Progress Report on the February 2002 Recommendations of the Public Accounts Committee of British Columbia Related to Building Better Reports. (March 2003). Provided by the Government of BC and the Auditor General of BC.

#### CHECKLIST:

- **Goals**
- **Objectives**
- **Key Strategies**
- **Disclose the basis for key reporting judgements**
- **Linking goals and results**
- **Focus on the few, critical aspects of performance**

Overall, the audience should be able to understand and have confidence in the choices that the organization has made in reporting. The principle to **disclose the basis for key reporting judgements** supports this statement by identifying to the reader the basis on which information has been prepared and the limitations that should apply to its use. For example, where changes have occurred in the organization's goals, objectives, or performance measures, has this been made clear to the audience? Has the organization explained why these changes were made?

### 11.1 Goals and Objectives

Goals and objectives should be appropriate to the organization's vision and mission and should establish the organization's intended results for the planning period. Both goals and objectives should be measurable, concrete and tangible. In keeping with the government's focus on service, plans should include specific service-oriented goals and/or objectives.<sup>24</sup> Goals and objectives should be framed so that their achievement can be clearly assessed.

#### 11.1.1 Goals

Goals are broad general statements of what an organization is trying to accomplish. They are high level financial and non-financial/service end results/outcomes that must be realized by an organization (or line of business) in order to achieve its vision and mission. Goal statements are intended to be outcome oriented, succinct, realistic and achievable. In addition, goal statements must be measurable and stated in a way that clearly communicates the organization's intended outcomes.<sup>25</sup>

The development of goals should be guided by the following criteria:

1. Goals should cascade down from and support the enabling legislation, mandate, vision, and mission. Therefore, by **linking goals and results**, the reader can discern 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.
2. If goals are to be considered meaningful by people, they must have certain characteristics. For example, the goals should focus on significant areas of

<sup>24</sup> Crown Agencies Secretariat. (August 2002). Service Plans Guidelines for Crown Agencies. Government of British Columbia.

<sup>25</sup> Ibid.



organizational needs and be expressed in a manner that is clear and operational.<sup>26</sup> Also, goals should be realistic and achievable in the context of the organization's role and resource constraints. Therefore, goals should **focus on the few, critical aspects of performance**.

3. Goal statements should not reiterate the organization's desired future state (its vision). Rather, goals should be concrete result/outcome statements that are realistically achievable by the organization. Goals must answer these questions: What outcome is sought by the goal? What strategic issues is addressed by the goal?, and What performance concept (result) in the goal is measurable?<sup>27</sup>

Examples of goal statements from the 2003/04 - 2005/06 Service Plans:

- *Increased Housing Options (BC Housing)*
- *To optimise access to Crown land and water resources by providing timely decisions and a focus on customer responsiveness (Land and Water BC Inc.)*
- *Increase Provincial P3 Capacity (Partnerships BC)*

### 11.1.2 Objectives

Objectives are sub-elements of goals. In comparison to goals, objectives are more detailed and refer more directly to the tangible outputs and outcomes of an organization's strategy. Each objective should be linked to one or more goals, as well as flow from the organization's key strategic issues. (The key strategic issues for an organization are partly identified out of the planning context and incorporate the greatest potential significance to the affairs of the organization). Objectives should not simply be restatements of the organization's ongoing mandate.

Examples of objectives from the 2003/04 - 2005/06 Service Plans:

- *Establish partnerships with community organizations, the private sector, local government and other ministries to create additional locally-based housing options (BC Housing)*
- *Build a customer service organization that is responsive to customer needs (Land and Water BC Inc.)*
- *To provide practical expertise and experience in provincial infrastructure procurement and P3 implementation (Partnerships BC)*

## 11.2 Key Strategies

Once an organization knows where it is headed, the next step is to determine how to get there. Key strategies are specific activities that an organization will use to accomplish its goals and objectives.<sup>28</sup> They are the way that an organization intends to accomplish its

<sup>26</sup> Steiner, G. (1997). A step-by-step guide Strategic Planning: What every manager must know. Free Press Paperbacks. New York, NY.

<sup>27</sup> Treasury Board Staff, Ministry of Finance. (2002). Guidelines for Ministry Service Plans 2003/04 - 2005/06. Government of British Columbia.

<sup>28</sup> Government of Alberta. Results-Oriented Government: A Guide to Strategic Planning and Performance Measurement in the Public Sector. Government of Alberta.

vision and goals; its approach, or “game plan”. In other words, key strategies identify an implementation methodology that will lead to achieving one or more objectives.

A suggested methodology to develop key strategies is to first identify all of the alternative approaches, rate them according to criteria such as timeliness and projected allocation of resources necessary to achieve the goal and/or objective. Then a set of strategies should be selected that will best achieve the performance target specified in the goals and/or objectives.<sup>29</sup>

One example of a key strategy is what specific activities an organization intends to take to mitigate the key risks identified in the planning context.

## 12.0 PERFORMANCE MEASUREMENT, TARGETS, AND BENCHMARKS

### CHECKLIST:

- **Performance measures**
- **Link goals and results**
- **Focus on the few, critical aspects of performance**
- **Present credible information, fairly interpreted**
- **Provide comparative information**
- **Targets**
- **Benchmarks**

The government’s strategic plan and the business of Crown agencies in B.C. have evolved in such a manner that it is necessary to emphasize efficiency, effectiveness, transparency, and accountability. With an increase in demand for services from the population with the same or fewer resources; it has never been more important to be transparent and accountable to the public.

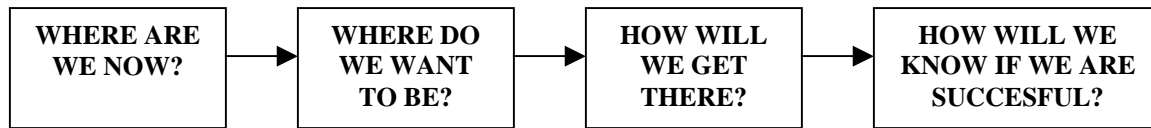
The Performance Measurement and Target section should identify the key performance measures and targets, which allow the audience to track an organization’s progress towards its goals and objectives. Both of these elements should **disclose the basis for key reporting judgements**, which helps the reader to understand the choices that an organization made in reporting and also to have confidence in what an organization reports.

Under the BTAA Section 16 (3), Crown agencies are required to report details of their actual results in the annual reports in comparison with the expected performance targets stated in the service plans. Crown agencies should keep in mind the need to report actual results in their annual reports in comparison with the expected results in their service plans.<sup>30</sup>

Performance measurement should be part of a larger planning process within the organization, so as to measure progress towards goals and objectives. Performance measurement helps to answer the following questions:

<sup>29</sup> Blackerby, P. (1999). How to Write a 'Plan-to-Plan. City of Grande-Prairie. [http://www.city.grande-prairie.ab.ca/citygov/bettergov/stratplan/blak\\_gp.htm](http://www.city.grande-prairie.ab.ca/citygov/bettergov/stratplan/blak_gp.htm).

<sup>30</sup> Treasury Board Staff, Ministry of Finance. (2002). Guidelines for Ministry Service Plans 2003/04 - 2005/06. Government of British Columbia.



To help answer these questions, a management tool that can be used is a logic model. A logic model is a visual representation that can be created at the organization level, or at the business line/program level. Logic models describe the linkages between and amongst program resources, activities, outputs, and outcomes and will provide an organization with the information necessary to create appropriate measures. A detailed guide to creating logic models can be found in Module 5.

### 12.1 Performance Measures

Performance measures indicate how an organization is doing and the degree of success it has in achieving its goals, objectives, and strategies. Therefore, it is logical to develop performance measures related to goals, objectives, and strategies and **link goals and results**. In developing performance measures, it is possible that some measures may be related to a combination of inter-related strategies. A clear and useful performance measurement system will provide a meaningful relationship between strategies, outputs, and outcomes. Note that measures of financial performance are generally considered to be outcome measures.

Performance measures should be high-level, results-based, and should enable the Crown agency to form accurate judgements and make good decisions. For Crown agencies, it is important to create only *necessary* measures, which support key decisions or judgements, therefore **focusing on the few, critical aspects of performance**. This is not to say that there are a maximum number of appropriate measures and it may not be necessary to have a measure for every strategy. However, each goal and objective must have a corresponding measure. Measuring performance utilizes resources; therefore, it is important (and useful) to restrict an organization's measures to those that will aid in managing business lines/programs. Concentrating on a few critical measures offers an organization the opportunity to reduce the reporting burden and focus the organization on the most important issues.

Performance measures should focus primarily in the areas over which an organization has a *meaningful degree of control*. As much as possible, measures should be benchmarked with similar services provided in other jurisdictions, should track progress toward the achievement of specific goals and objectives, and should demonstrate a balance between financial and non-financial goals and objectives.<sup>31</sup> Organizations should **present credible information, fairly interpreted**, which means that the information you report is credible and it enables the user of the information to readily assess performance.

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<sup>31</sup> Crown Agencies Secretariat. (2002). Service Plan Guidelines for Crown Agencies. Government of British Columbia.

For accountability purposes, an organization’s goals, objectives, and performance measures should be consistent from one planning period to the next. If it becomes necessary for changes to be made, explanatory information should be provided in the service plan containing the changes to ensure that the audience has a clear understanding of why the changes were made.<sup>32</sup>

Examples of performance outcome measures include: Percentage of customers and associated revenues retained, autoplan satisfaction, and return on equity on an annual basis. Module 7 provides further guidance on the creation of appropriate and useful measures.

**Key Performance Measure Questions:**

- *Do the measures focus on the critical things that matter?*
- *Where measures were ‘to be developed’ last year, are they now in place?*
- *Are the measures relevant and understandable?*
- *Are they reliable and verifiable (can the data be collected in a cost-effective manner)?*
- *Are they reasonable in the context of information on trends over time?*
- *Are they consistent with the capacity of the organization and the risks it faces?*
- *Can the organization be held reasonable accountable for the results?*

Table 2 demonstrates an example of how to report goals, objectives, strategies, measures, and targets.

*Table 2: Example of reporting goals, objectives, strategies, and targets*

<b>GOAL</b>				
<b>OBJECTIVES</b>				
1.				
2.				
3.				
<b>STRATEGIES</b>				
1.				
2.				
3.				
<b>PERFORMANCE MEASURES</b>	<b>TARGETS</b>			
	<b>Baseline/Current Year (Benchmark)</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
1.				
2.				
3.				

<sup>32</sup> Treasury Board Staff, Ministry of Finance. Guidelines for Ministry Service Plans 2003/04 - 2005/06.

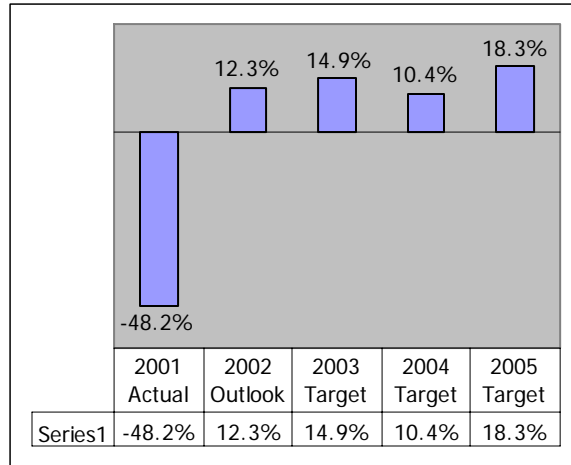
Targets may also be represented in a graph. The following example from ICBC's 2003-2005 Service Plan shows a brief description of the return on equity performance measure with a graph illustrating the associated targets.

*Example of targets in a graph:*

**Return on Equity:**

This is a standard financial measure that indicates the change in value to a shareholder for investing in an organization.

This measure enables ICBC to measure its progress towards becoming more competitive and moving towards industry financial standards. With this measure, the provincial government will be able to measure the financial return on its investment in ICBC.



Source: ICBC Financial Systems

12.2 Targets

Targets express pre-set quantifiable performance levels to be attained at a future date. Targets define how an organization measures its success; they define the levels of performance that the organization is setting out to attain. If the targets are appropriate, an organization will be successful in meeting its goals and objectives. Setting targets generally requires establishing a baseline. The target will then specify a defined level of improvement from the baseline level. Establishing a specific level of improvement can be aided by referring to performance levels (e.g., benchmarks) within other similar public and/or private sector organizations locally and in other jurisdictions where comparable information is available.<sup>33</sup>

The goal in setting targets should be to strive for excellence. Each measure in the service plan should have an associated target, as identified in Table 2. It is recommended that organizations provide a baseline and set consecutive annual targets so that three targets are provided, one for each year in the planning period. Some programs have targets that extend beyond the planning period. In this case, it is suggested that organizations provide other indicators of results that track progress, such as trends (e.g., reporting the number of recorded fires to track progress of a fire prevention program) or milestones.

In other cases where the outcomes of programs/line of business are difficult to quantify or could be affected by external factors, it is suggested that organizations provide target ranges, trends, or milestones in these cases as well. This will provide the reader with an

<sup>33</sup> Crown Agencies Secretariat. (2002). Service Plan Guidelines for Crown Agencies. Government of British Columbia.

indication of the direction that organization is moving in terms of progress and the associated measures and outcomes. Explanatory information will give the reader insight as to why a target was met, not met, or exceeded.

Like performance measures, an organization’s targets should focus on the areas over which an organization *has some meaningful degree of control* and should be results-oriented. They should also track the progress of goals and objectives, and be benchmarked as much as possible with similar services provided in other jurisdictions. A more detailed discussion of targets, their uses, and attributes of good targets can be found in Module 8

When setting targets, organizations should take into account the following:

- Consider past years’ trends of output/outcome levels (baselines). These will provide an organization with the information for setting three year targets and provides the reader with information about the success of the organization;
- Targets and their baselines are logically sound, and they measure reliably what they are intended to measure. A well developed and agreed upon logic model (Module 5) will help ensure this; and
- Organizations should carefully consider the expected time frame for outcomes to be realized.<sup>34</sup>

The table below provides some examples of targets for organizations.

*Table 4: Examples of targets*<sup>35</sup>

<b>Improved responsiveness to customers</b>	<b>Baseline/ Current Year</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
• Customer ratings of responsiveness to their concerns	75%	75%	75%	80%
• Average response time to customer complaints	72 hours	72 hours	48 hours	24 hours
<b>Satisfied customers</b>				
• Overall customer satisfaction ratings	70%	70%	75%	80%
• Rate of customer retention	90%	90%	95%	98%

It is suggested that organizations include the baseline/ current year in the targets section to provide the reader with some context for the proposed three-year targets and provide a baseline from which to measure and compare progress.

<sup>34</sup> Office of Government Commerce. Successful Delivery Toolkit: Setting Targets. Government of the United Kingdom. <http://www.ogc.gov.uk/sdtoolkit/workbooks/performance/setting.html>

<sup>35</sup> Crown Agencies Secretariat. (2002). Service Plan Guidelines for Crown Agencies. Government of British Columbia.

### 12.3 Benchmarking

Crown agencies should **provide comparative information** about past and expected future performance and about the performance of similar organizations when it would significantly enhance a reader's ability to use the information being reported.

Comparability refers to the ability to compare information about an organization's performance, such as identifying internal and/or external benchmarks drawn from other organizations, statutory regulation and/or non-statutory norms. Benchmarking is important because it demonstrates to the shareholder and the public how an organization is performing relative to comparable public and private sector organizations and highlights areas that may require improvement.<sup>36</sup>

Examples of benchmarks include *industry standards* and *comparison to past performance*. See Module 9 for further discussion on the creation of performance benchmarks.

## **13.0 ALIGNMENT WITH GOVERNMENT'S STRATEGIC PLAN**

This section should demonstrate how the Crown agency's service plan is aligned with government's strategic plan. Specifically, the organization should demonstrate how its organizational activities support one or more goals identified in the government's strategic plan. Crown agencies do not have to align its activities with all of the goals in the government's strategic plan, only the relevant ones. The government's strategic plan can be found on line at

[http://www.bcbudget.gov.bc.ca/StrategicPlan/Strategic\\_Plan\\_02.pdf](http://www.bcbudget.gov.bc.ca/StrategicPlan/Strategic_Plan_02.pdf).

## **14.0 SUMMARY FINANCIAL OUTLOOK**

This section includes high-level financial projections for revenue, expenses, as well as key forecast assumptions and risks. In providing this information, organizations should **link resources, strategies and results** to show how resources and strategies influence results. This will help the reader make meaningful judgements about an organization's funding decisions.

As a guide, a recommended template for the summary financial outlook for the 2004/05 – 2006/07 service plan is provided in Module 4. The template requires identification of the organization's major sources of revenue and expenses, as well a brief description in bullet format of the Key Assumptions and Forecast Risks and Sensitivities. Key Assumptions should include a summary description of key assumptions underlying the summary financial outlook. Forecast Risks and Sensitivities should be a summary description of

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<sup>36</sup> University of California, Office of the President, Partnership for Performance. (1997). Benchmarking and the Hunt for best Practices: Measurement Handbook.  
<http://www.ucop.edu/ucophome/businit/hdbkcontents.html>

risks and sensitivities underlying the summary financial outlook, as well as a sensitivity analysis setting out the financial implication of key risks. A brief description should be provided for any extraordinary variances in the key assumptions and/or forecast risks and sensitivities between planning years.

The financial information provided in the service plan should be consistent with the provincial budget estimates. Therefore, the organization's totals for 2003/04 – 2004/05 will need to correspond to the amounts contained in the 2004/05 Estimates and appendices to the Estimates, which will be presented to the Legislature on February 17, 2004. Crown agencies are accountable for ensuring that information provided to Treasury Board for the budget is fully consistent with financial information identified in their final board-approved service plan.

### **15.0 MAJOR CAPITAL PROJECT INFORMATION (where relevant)**

This section reflects statutory requirements pursuant to the BTAA that apply to Crown agencies that have made commitments or anticipate making commitments in excess of \$50 million towards the capital cost of a project during the planning period.<sup>37</sup> In such cases, the service plan should identify the objectives, costs and benefits and associated risks for the project. Once the capital project has been completed and no further capital costs are anticipated, an organization is no longer required to include this information in their service plans.<sup>38</sup>

### **16.0 OPERATING SEGMENTS SUMMARY INFORMATION (where relevant)**

For the purpose of these guidelines the recommendations of the Canadian Institute of Chartered Accountants (CICA) are being used with respect to disclosure of information about operating segments of an organization.<sup>39</sup> However, organizations may not wish to report on operating segments where the revenues, profits (or losses), or assets of the operating segments are less than \$20 million. Smaller Crown agencies may capture the strategies, measure and targets related to their key segments in the overall plan.

Inclusion of information on subsidiaries and other operating segments is intended to assist the public to:

- Understand the organization's service plan; and

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<sup>37</sup> The amount of money, value of any land, facilities, rights or other benefits and the amount of any guarantees contributed, made in respect of or otherwise provided, or anticipated to be provided toward the capital costs of the project.

<sup>38</sup> Crown Agencies Secretariat. (2002). Service Plan Guidelines for Crown Agencies. Government of British Columbia.

<sup>39</sup> A subsidiary or component that earns revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same organization), for which discrete financial information is available and revenues, profits (or losses), or assets are 10% or more of the organization's total revenue, profits (or losses) or assets.



- Make more informed judgements about the organization as a whole

At a minimum, the service plan should include the following information on operating segments:

- Goals and/or objectives
- Key strategies, performance measures, and targets; and
- Information on how the goals and objectives of the operating segment relate to the goals and objectives of the organization as a whole.

It may also be appropriate to include additional information related to the vision, mission, and values of an operating segment. This will be at management's discretion, depending on the relative contribution of the operating segment and of the degree of integration between the vision, mission and values of the operating segment and the organization as a whole.<sup>40</sup>

## 17.0 NON-DISCLOSURE OF SPECIFIC INFORMATION

A service plan should not contain information that the *Freedom of Information and Protection of Privacy Act* does not require to be disclosed or prohibits from being disclosed. This would include information that falls within the following categories<sup>41</sup>:

- Cabinet and local public body confidences;
- Policy advice, recommendations or draft regulations;
- Legal advice; and
- Information for which disclosure would be harmful include information on the following:
  1. Law enforcement;
  2. Intergovernmental relations or negotiations;
  3. Financial or economic interests of a government organization;
  4. Conservation of heritage sites, etc;
  5. Individual or public safety;
  6. Business interests of a third party; and
  7. Personal privacy.

Crown agencies should refer to the *Freedom of Information and Protection of Privacy Act* for clarification on the types of information that fall under each category.

If adherence to this section of the guidelines necessitates the exclusion of any key elements or information defined in the minimum content requirement section of these guidelines, the organization should, in its service plan, identify the information to be

<sup>40</sup> Crown Agencies Secretariat. (2002). Service Plan Guidelines for Crown Agencies. Government of British Columbia.

<sup>41</sup> Categories as defined in the *Freedom of Information and Protection of Privacy Act*.

excluded and provide an explanation for its exclusion. The explanation should be detailed enough to enable the public to understand the rationale for exclusion. Notwithstanding the above, organizations should ensure that the service plan contains adequate information on each key element to enable the objectives of the BTAA to be met.<sup>42</sup>

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<sup>42</sup> Crown Agencies Secretariat. (2002). Service Plan Guidelines for Crown Agencies. Government of British Columbia.

## FORMATTING OF SERVICE PLANS

### 18.0 CONTACT LIST

It is common practice to include contact information in the service plan to enable a reader the opportunity to contact the Crown agency. The appropriate level of contact is at the discretion of the Crown agency. Contact information may include the name of an individual or department in the organization or the organization's Web site.

### 19.0 TIMELINES

In order to meet the scheduled February 17, 2004 publication deadline for Crown agencies in conjunction with the government's budget, the following is a schedule of key dates:

KEY DATES	
December 15	Draft service plans reviewed by CAS
January	Final service plans shared with Minister responsible
January 23	Final board approved financials and forecasts to TBS
January 31	Final board approved service plans e-mailed to CAS to be forwarded to Queens Printer
3 <sup>rd</sup> Tuesday of February	Service plans tabled in the Legislature with budget
On-going	Review of service plans and annual reports by Select Standing Committee on Crown corporations

### 20.0 FORM AND LANGUAGE

Every effort should be made to present the information in the service plan in a form and language that is precise and readily understandable. To achieve comparability among organizations (a requirement of the BTAA), Crown agencies are requested to use or cross-reference the specific terms provided in these guidelines for the key elements.

### 21.0 APPROVAL AND PUBLICATION PROCESS

The BTAA stipulates that the service plans of ministries and Crown agencies must be made public<sup>43</sup> annually on the date that the provincial budget estimates are tabled in the Legislature (e.g., the third Tuesday of every February).

<sup>43</sup> Make public is defined in the BTAA to mean:

a) either, as applicable,

Government Caucus Committees will review and provide input into ministry service plans only. For Crown agencies, the review and approval of the service plan must be done by the organization's board of directors by mid-January each year and have incorporated input as required from the Shareholder through Ministers responsible and CAS. The role of CAS is to provide assistance to Crown agencies in the development of their service plans and to review those plans for consistency with the guidelines. CAS may also consult with Treasury Board and Ministers responsible, if requested, on any of the financial or non-financial aspects of the service plans. To facilitate this process, Crown agencies should forward their final board-approved financials and forecasts to TBS by January 23<sup>rd</sup> and their final board-approved service plans to CAS no later than January 31st.

A Crown agency should also place its service plan on its website as soon as the plan has been tabled in the Legislative Assembly. The service plan should be accessible through a direct access or short-cut button located on the organization's home page and should be located with the organization's annual report in order to facilitate ready comparison between the two documents. Hard copies of the plan should also be readily available, on a request basis, to the public.

Crown agencies should be prepared to have their service plans reviewed by the Select Standing Committee on Crown Corporations (SSCCC). No later than two weeks before a scheduled meeting, Crown agencies are required to supply the Committee with their annual reports and service plans, including three-year budget forecasts.<sup>44</sup> Please see Appendix D for references to the SSCCC's report, minutes and Hansard, as well as CAS's Service Plan Guidelines, contact list, and other reports assessing service plans and annual reports.

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- i) laying the document before the Legislative Assembly, if it is in session, and
  - 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.

If the Legislative Assembly is not sitting at the applicable time, service plans should be filed with the Clerk of the Legislative Assembly.

<sup>44</sup> Select Standing Committee on Crown Corporations Report. (February 2002). The Legislative Assembly of British Columbia.