

Guidelines for Ministry Service Plans 2017/18 – 2019/20

Crown Agencies Resource Office
Ministry of Finance



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1. SERVICE PLAN GUIDELINES

1.1 Introduction

These are *Guidelines* on the form, content and the development schedule of a ministry service plan. Compliance will ensure consistent quality, format and content across the public sector, as well as ensuring all plans are completed in time to be tabled in the legislature with the Budget and main estimates.

A good service plan should be:

- **Meaningful and accessible** to multiple audiences;
- **Comprehensive and succinct** – covering all *significant* aspects of financial and operational performance without being excessively detailed or wordy; and
- **Transparent while avoiding duplication**– documenting the basis for selecting the goals, strategies, performance measures and targets, any changes to the way performance is measured, potential risks and how they will be addressed and why management has confidence in the reliability of data that will be used to measure performance.

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

1.2 Legislative Requirements

The *Budget Transparency and Accountability Act* (the BTAA) provides the legislative framework for B.C. government planning, reporting and accountability. The BTAA requires that service plans:

- Be three fiscal years in length (current year plus the next two);
- Be released to the public with the main estimates;
- Be consistent with government's strategic and fiscal plan ;
- Include a statement of goals;
- Identify specific objectives and performance measures;
- Include required major capital project information; and
- Include a Minister's and (where applicable) Minister of State's accountability statement.

1.3 BC Reporting Principles

The government has adopted the [BC Reporting Principles](#) for preparing service plans and annual service plan reports. Since 2003/04, guidelines for service plans and annual service plan reports have been drafted to incorporate the *Principles*. The legislature or its committees would use these principles when considering service plans or annual reports.

1.4 Service Plan Presentation and Publication

- Service plans should not exceed **15** pages in length to improve their accessibility to a wider audience. The use of graphics, breakout boxes or photos may need to be limited in order to accommodate the page limit. Title page, table of contents and appendices are not included in the page limit; however these sections should be kept brief, meaningful and pertinent.
- Only those service plans required for tabling in the legislature will be printed by Queen's Printer (QP).
- Six copies of each ministry service plan will be produced for tabling in the legislature in February, 2017 and distribution.
- Photos must support the content and be suitable for printing with good contrast and detail. All rights, including copyright, **must belong to the government**. No photo credits are to be included.

Publication

The Minister of Finance will table all ministry and Crown service plans in the legislature as part of the budget process and release of information to the public. Printed copies are required for tabling and distribution with other budget documents.

The costs of printing the 6 required ministry and Crown service plan hardcopies and producing a web version continue to be the responsibility of each ministry. Ministries may recover printing costs from their Crowns as they see fit. New this year, in support of LEAN and to simplify and streamline the administrative process, CARO will centrally manage the QP requisition process for all ministries and their Crowns. CARO will submit a single print requisition to QP on behalf of all ministries and their Crowns and will subsequently recover each ministry's responsible cost. Please provide your ministry's account coding to YJ Lin by February 8, 2017. Ministry responsible costs are expected to be similar to last year. Actual costs will be confirmed at the completion of the printing process by QP and shared with CARO for each ministry for communication and journal voucher purposes.

Service plans will also be published at the same time on the government's web site at www2.gov.bc.ca and on the web sites of ministries, in a printable, downloadable format (PDF). Online versions of the service plans will conform to the Government Internet Standards. Posting service plans on the web will be co-ordinated by Government Communications and Public Engagement (GCPE), working closely with Queen's Printer staff and the Crown Agencies Resource Office (CARO).

1.5 New for 2017/18

- The Service Plan Timelines require that the **1st Draft of the Service Plan** submitted for Treasury Board Staff (TBS) and CARO review, by January 13, 2017, **must be ADM approved and include final financial and forecast information.** This requirement is necessary to avoid TBS/CARO reviewing only partially complete service plans.
- Significant IT Project Reporting must be consistent with the Office of the Chief Information Officer (OCIO) IT reporting requirement where the capital investment on a single project exceeds \$20 million in total or \$10 million in one fiscal year must be included in the ministry's service plan. See section 2.14: Significant IT Projects (Where Applicable) for more information.

1.6 Confidentiality

Service plans are budget documents. Once service plan content has been signed off by the minister responsible, and once resource summary information has been vetted by TBS no further changes are possible and all information contained in the plans is considered confidential until after the release of the Budget by the Minister of Finance.

1.7 Process for Submitting Service Plans

Ministries will upload to SharePoint the completed service plan in their own ministry-named folder. Ministries will be able to access only their own service plan. Access to a ministry's folder will be only for that ministry's contacts, CARO, and TBS.

1.8 Approvals

The Minister (and Ministers of State where applicable) must approve the content for their ministry or agency's 2017/18 service plan prior to its publication. Therefore, ministries should allow sufficient time in their schedule for ministers to review and approve the document.

TBS is responsible for vetting all financial related content in service plans prior to publication. In the unlikely event of changes needed to the resource summary, TBS reserves the right to update financial information to ensure consistency with the Budget as released by the Minister of Finance.

1.9 Key Dates

See Section 4: Service Plan Timeline.

2. MINISTRY 2017/18 - 2019/20 SERVICE PLAN CONTENTS

2.1 Changes from Previous Guidelines

- The Service Plan Timelines require that the **1st Draft of the Service Plan** submitted for TBS/CARO review, by January 13, 2017, **must be ADM approved and include final financial and forecast information**. This requirement is necessary to avoid TBS/CARO reviewing only partially complete service plans.
- Significant IT Project Reporting
 - Significant IT Project Reporting must be consistent with the OCIO IT reporting requirement where the capital investment on a single project exceeds \$20 million in total or \$10 million in one fiscal year must be included in the ministry's service plan. See section 2.14: Significant IT Projects (Where Applicable) for more information.

2.2 Corporate Priorities

The BTAA requires that service plans be consistent with government's strategic plan. As such, service plans should reflect how a ministry is working towards the Government's [strategic](#) priorities of:

- Strong Economy;
- Natural-Resource Sectors;
- Knowledge-Based Sectors; and
- Secure Tomorrow.

under the Goals, Objectives and Strategies section, and the Strategic Context, as applicable and appropriate.

2.3 Title Page and Cover

The common title page as shown in the template and explained below is to be used on all ministry service plan covers and title pages. The title page must include the B.C. government logo.

The printed version of the service plans made public on budget day, February 21, 2017, will have a consistent look. However, provided the elements on the *printed* version of the report are retained, ministries may develop a version for their public distribution that can include a cover that has elements unique to the ministry.

2.4 Inside Front Cover - Ministry Contact Information

Ministry contact information should appear in the ministry service plan on the inside front cover. The ministry web site must be identified.

2.5 Minister(s) and Accountability Statement(s)

Minister

Ministry service plans **no longer** require a Message from the Minister to accompany the Minister's Accountability Statement, which upholds accountability while achieving efficiencies.

Each service plan must include a Minister's Accountability Statement as required under section 13(4)(e) of the BTAA. The following is the prescribed text for the accountability statement.

The *Ministry of _____ 2017/18 - 2019/20 Service Plan* was prepared under my direction in accordance with the *Budget Transparency and Accountability Act*. I am accountable for the basis on which the plan has been prepared.

The signature block that appears at the end of the message should be the minister's full legal signature. For example:

"Minister of Energy and Mines and Minister Responsible for Core Review"

Minister of State

Where applicable, each service plan must include an accountability statement from the Minister of State. A Minister of State's individual responsibility for results is specified by regulation of Treasury Board, in accordance with *Balanced Budget and Ministerial Accountability Act*. The standard wording required for the Minister of State Accountability Statement is as follows:

I am the Minister of State for _____ and under the *Balanced Budget and Ministerial Accountability Act*, I am accountable for achieving the following results for 2017/18:

- Specifics as set by Treasury Board regulation

The signature block that appears at the end of the message should be the Minister of State's full legal signature. For example: Minister of State for Emergency Preparedness

2.6 Table of Contents

The Table of Contents must include the main headers for the service plan as follows:

TABLE OF CONTENTS

Minister Accountability Statement

Purpose of the Ministry

Strategic Direction and Context

Goals, Objectives, Strategies and Performance Measures

Resource Summary

- Resource Summary Table
- Schools, or Universities and College, or Health Authority Income Statement Resource Summary (for Ministries of Education, Advanced Education or Health)
- Major Capital Projects (where applicable)
- Significant IT Projects (where applicable)

Appendices

Appendix A: Ministry Contact Information

Appendix B: Hyperlinks to Additional Information (optional)

Appendix C: Non-Reporting Crowns

2.7 Purpose of the Ministry

The intent of this section is to describe what the ministry does, for whom, and how it carries out its business. For many ministries, this information is derived from its guiding legislation (e.g., [Ministry of Energy and Mines Act](#)) and is described in "Purposes and functions of the ministry." Ensure that the purpose is consistent and provide a link to guiding legislation where available.

The section should also describe in general terms who delivers services, (e.g., the ministry or a non-profit third party, or a private sector partner).

Provide a reference to any Crown agencies where the minister has an oversight role.

The Purpose of the Ministry should not exceed one paragraph in length and can include a hyperlink to additional information, if required, to keep reporting succinct while maintaining transparency through technology.

2.8 Strategic Direction and Context

Strategic Direction

This section should feature the direction from the minister's [Mandate Letter](#), and include a hyperlink to the minister's Mandate Letter. Ministries with lead responsibility for initiatives directly contributing to government's corporate priorities should indicate this as appropriate in their description of the goals and objectives. Corporate priorities of government include initiatives identified in the current [Province of British Columbia Strategic Plan](#). The [Taxpayer Accountability Principles](#) and its direction to reinvigorate government's commitment to open government, and an accountable and cost consciousness culture should also be referenced.

Strategic Context

This section should include a brief overview of recent and forecasted external factors that are expected to affect the business of the ministry and their impact:

- the risks and opportunities associated with these factors and their implications (e.g., how the risks and opportunities are being managed and/or mitigated); and
- noteworthy changes to operations that will occur, and their implications.

The Strategic Direction and Context section should not exceed one page in length in total.

2.9 Goals, Objectives, Strategies and Performance Measures

Significant changes to your Service Plan

Make note only of significant changes to goals or performance measures from the 2016/17 service plan. Ministries that have lost a measure due to ministry restructuring can indicate so in this section.

Taxpayer Accountability Principles

Please include a description of how the goals, objectives, strategies or performance measures align with the Taxpayer Accountability Principles.

Goals should generally be able to stand on their own. For cases where the goal is not clear on its own, a short explanation may be provided – maximum of three lines.

Objectives may be followed by a brief discussion of:

- how the achievement of the objective contributes to the realization of the goal
- challenges associated with achieving the goal and the objective

Strategies should relate to objectives intuitively, and three or four strategies per objective are recommended. Avoid providing lists of tactics.

Performance Measures

In its [December 2008 report](#) to the Legislature, the Office of the Auditor General recommended that ministries “**Increase the number of efficiency measures¹ they disclose in their annual performance report**”. Recognizing the challenge of a limited number of measures, performance (efficiency) measures should be included as appropriate, without impairing a reader’s ability to discern ministry progress towards goals.

***Please note that all performance measures should be numbered.**

Data Source should be provided as a footnote to the table. Details regarding the data, such as criteria or limitations, or confidence levels should be provided in a second footnote.

Discussion follows the data table in a paragraph format, not as a footnote. Each performance measure should include a discussion of:

- Any changes to performance measures since the previous service plan.
- How the measure assesses the outcome for the ministry priority under consideration.
- How the target was set. (Note: Because measures provide an accounting of progress, targets that do not change over the planning period are not meaningful and generally unacceptable. If the target remains constant over time, there should be some discussion of why this represents good performance.)
- Source of baseline, benchmark, or ministry’s method of generating benchmark.
- If the ministry elects to use a baseline year, a note of why that year was selected.

2.10 Resource Summary

This section of the service plan provides a summary of financial resources; specific requirements include:

- 2017/18 - 2019/20 service plan reflects the fiscal plan for each plan year by core business and ministry total.
- 2016/17 restated to be consistent with the presentation of the 2017/18 Estimates.
- Ministry totals for 2017/18 need to correspond to amounts contained in the 2017/18 Estimates, the Supplement to the Estimates, and the Budget and Fiscal Plan 2017/18-2019/20.
- Where a ministry has external recoveries, the Resource Summary should reflect the net amounts.
- If gross amounts are shown both the net amounts and external recoveries must also be presented.
- Internal recoveries should not be broken out or identified separately in the Resource Summary.

2.11 Resource Summary Table

Ministries must use the resource summary table format from the Template to summarize, by core business area, the resources to be used. **The Core Businesses should match in name and order the Core Businesses shown in the Core Business Summary of the 2017/18 Estimates.**

Ministry Budget/Chief Financial Officers are responsible for ensuring the resource information and Resource Summary of the service plan are consistent with the 2017/18 Estimates and Budget and Fiscal Plan 2017/18 - 2019/20.

Footnotes to the Resource Summary Table may include:

- explanations of significant resource shifts that have occurred between 2016/17 and 2017/18;
- information on federal funding changes or agreements;
- planned major program changes, noting reference to the sub-vote affected,
- significant fee and licence changes;
- footnote 1 must read “For comparative purposes, amounts shown for 2016/17 have been restated to be consistent with the presentation of the 2017/18 Estimates; and
- the last footnote should read “* Further information on program funding and vote recoveries is available in the [Estimates and Supplement to the Estimates.](#)”

¹ Efficiency measure: ratio of output the ministry generated per unit of input (e.g., staff, funds) used.

2.12 Schools, Universities, Colleges and Health Authorities

Where applicable, the ministry's 2017/18 - 2019/20 service plan must include a separate Resource Summary table for SUCH sector organizations (e.g., schools, universities, colleges, health authorities and hospital societies) for which the ministry is responsible. In addition to providing a forecast of revenue, expense and net operating result information for fiscal years 2017/18 to 2019/20, the table should also include the financial amounts reported in the 2016/17 forecast for comparative purposes.

While ministries are not required to separately disclose the financial results of individual entities within a particular sector, ministries are responsible for ensuring that the combined sector information reported in the Resource Summary table is consistent with that provided by the individual SUCH sector entities. The table should adhere to the Template and be inserted directly following the ministry Resource Summary table. Footnotes should be used where further clarification on the information reported is required.

Contact Jonathan Dube at (250) 387-9043, if you have any questions on a SUCH Sector Resource Summary.

2.13 Major Capital Projects (where applicable)

Under the BTAA, ministries are required to disclose information concerning any commitment made or anticipated commitment to be made by a government reporting entity that exceeds \$50 million towards the capital cost of an individual project. **All** of a ministry's Major Capital Projects must be included in the ministry service plan.

In addition, ministries must include the following major capital project information in their service plan:

- the scope, objectives and benefits of the project;
- estimated total capital cost of the project;
- risks associated with those costs and benefits;
- capital costs incurred to December 31, 2016; and
- any significant activity planned on the project over the planning period (2017/18 to 2019/20).

Please include a link to the Major Capital Project Plan that was filed in the legislature in accordance with section 14 of the BTAA.

Note: Project information must be consistent with project information reported in "Capital Expenditure Projects Greater than \$50M" table in government's Budget and Fiscal Plan (2017/18 – 2019/20)

2.14 Significant IT Projects (where applicable)

Significant IT Project Reporting must be consistent with the OCIO IT reporting requirement where the capital investment on a single project exceeds \$20 million in total or \$10 million in one fiscal year must be included in the ministry's service plan.

To be consistent with major capital project reporting requirements, for each significant IT project identified, please briefly describe:

- the scope, objectives and benefits of the project;
- estimated total capital cost of the project;
- risks associated with the cost and benefits;
- targeted completion year; and
- any significant activity planned on the project over the planning period (2017/18 to 2019/20).

2.15 Appendix A: Ministry Contact Information

The intent of this portion of the service plan is to make ministries more accessible to the citizens of the province, including information on how to access services. Ministries must include a listing of regional offices or points of contact for services to the public. These must include ministry telephone numbers, fax numbers, e-mail, website and mailing addresses.

2.16 Appendix B: Hyperlinks to Additional Information (Optional)

Rather than providing numerous appendices that provide the reader with additional information, ministries are asked to provide one page of hyperlinks that provide any further information that is deemed necessary. Alternatively, hyperlinks can be embedded within text in the body of the service plan document.

2.17 Appendix C: Non-Reporting Crowns

Ministries include in their service plans information on Crowns that are exempt from producing a service plan. This includes:

- BC Transportation Financing Authority and its subsidiaries – TRAN
- Nechako – Kitamaat Development Fund Society – JTST
- Employer Associations in the Government Reporting Entity – FIN
- Organized Crime Agency of BC – JAG

Brief information on the non-reporting Crown should include:

- Name of the Crown;
- Organization Overview (legislated mandate, purpose, core business areas, etc.);
- Corporate Governance (including list of Board of Directors);
- Goals and Strategies, and Performance Measures;
- Summary Financial Outlook (approved budget); and
- Major Capital Project Plans.
- Significant IT Project Plans.

3. Contact Information

Central Agency Contacts:

Crown Agency Resource Office

2nd floor, 617 Government Street, Victoria V8W 9V1

➤ YJ Lin (250) 387-6699

YenJung.Lin@gov.bc.ca

Treasury Board Staff *Re: Financial Issues*

Jonathan Dube (250) 387-9043

Jonathan.Dube@gov.bc.ca

4. Appendix: 2017/18 - 2019/20 Service Plan Timeline

Deadlines	Description of Activity
October 2016	<ul style="list-style-type: none"> CARO sends Service Plan Guidelines/Template to Ministries.
January 13, 2017	<ul style="list-style-type: none"> Ministry posts ADM approved Draft, which should include final financial and forecast information, to CARO SharePoint (SharePoint) and advises their TBS analyst via email that the information is posted.
January 20, 2017	<ul style="list-style-type: none"> TBS/CARO post comments for Ministry action.
January 27, 2017	<ul style="list-style-type: none"> Ministry posts final draft for TBS/CARO review.
February 1, 2017	<ul style="list-style-type: none"> TBS/CARO comments posted for Ministry action.
February 8, 2017	<ul style="list-style-type: none"> Ministry posts Minister signed and TBS approved final PDF and Word doc to SharePoint (Ministry to ensure TBS approval directly).
February 8, 2017	<ul style="list-style-type: none"> CARO sends SP to QP for production.
On or before February 21, 2017	<ul style="list-style-type: none"> Service Plans tabled by the Minister of Finance (on behalf of the Ministers Responsible) in the Legislature on Budget Day.