

Template for Crown Service Plans 2017/18 – 2019/20

Crown Agencies Resource Office
Ministry of Finance



[Crown's Name]

**2017/18 – 2019/20
SERVICE PLAN**

February 2017



For more information on the [Crown's Name] contact:

Location

Contact Information

Email

or visit our website at

???

Accountability Statement

Board Chair Accountability Statement, example: The 2017/18 - 2019/20 [Crown Name] service plan was prepared under [my/the Board's] direction in accordance with the *Budget Transparency and Accountability Act* and the BC Reporting Principles. The plan is consistent with government's strategic priorities and fiscal plan. [I am/The Board is] accountable for the contents of the plan, including what has been included in the plan and how it has been reported. [I am/The Board is] responsible for the validity and reliability of the information included in the plan.

All significant assumptions, policy decisions, events and identified risks, as of [xx] date have been considered in preparing the plan. The performance measures presented are consistent with the Taxpayer Accountability Principles, [Crown Name's] mandate and goals, and focus on aspects critical to the organization's performance. The targets in this plan have been determined based on an assessment of [Crown Name's] operating environment, forecast conditions, risk assessment and past performance.

Signature

Board Chair

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Strategic Direction and Context

Strategic Direction

This section must outline the specific strategic priority actions given by government, including a hyperlink to the Crown's 2017/18 Mandate Letter, which will inform the Crown's service plan. It should also refer to the [Taxpayer Accountability Principles](#) (TAP), since the service plan must clearly and simply align with TAP, and any other ministry policy direction.

Operating Environment

- Identify any expected shifts in the Crown's internal operating environment that could have a significant effect on results in 2017/18 (e.g., reorganization, expansion, divestiture of non-core business operations, changes or enhancements to information systems, changes in products or services, etc.); and
- Identify economic, industry, demographic and social factors, trends, opportunities and challenges that may have a significant favourable or unfavourable impact on performance in the coming year. Crowns should work with ministries to ensure that they use the same economic assumptions for interest rates, inflation, etc., that government does (assumptions are provided by Ministry of Finance).

In discussing the operating environment, identify any significant financial and operational risks and opportunities (e.g. technological constraints, dependence on major suppliers or customers, interest rate fluctuations, changes in service demand levels, regulatory issues, changes in access to markets, etc.) that could potentially impact the organization's performance during the planning period. Reference should also be given to the likelihood and potential magnitude of risks or opportunities that could occur; the potential impact of the risk or opportunity on planned results and the Crown plans to monitor, address or mitigate any impacts.

Performance Plan

Goals, Strategies, Performance Measures and Targets

The purpose of this section is to provide a clear understanding of what the Crown intends to accomplish during the three-year planning period, why it is important to the organization, how it aligns with government's strategic direction, and how the Crown intends to achieve its plans. The section should include a brief narrative on how your organization is continuing to implement the [TAP](#) and specifically address key activities such as the Evaluation Plan, and Strategic Engagement Plan. Keep in mind that these activities will be reported out on in the Annual Service Plan Reports.

Crowns are accountable for their performance through consistent and transparent goals, strategies and performance measures over a period of time. In cases where significant changes to the goals, strategies and performance measures may be needed, the changes should only be made when the policy objectives or priorities change and when the new goals, strategies and performance measures will provide the Crown with significantly better and meaningful feedback on its performance. Targets, on the other hand, should be adjusted or replaced if an organization is consistently meeting or exceeding previous targets.

The following information should be included in table form:

- The goals, strategies, performance measures and targets for each year of 2017/18 - 2019/20, plus historical target results for 2015/16 and forecast result for 2016/17 (unless performance measures have been changed) to provide context;
- An explanation of the rationale for each of the target levels listed in the service plan (why the specific dollar figure, number, percentage or timing was chosen, and why it does or does not differ from the previous year) and how achieving the target will help to demonstrate the Crown's success in achieving its goals by executing the strategies;
- A description of why the goals, strategies and performance measures chosen are of critical importance to the Crown, and how they align with its mandate and strategic direction; and
- Any significant changes to the goals, strategies and performance measures since the previous service plan and the reasons for the changes. *Note: this information*



Pictures may be used anywhere in the report.

Reminder: Service plans should not exceed 15 pages. The use of graphics, breakout boxes or photos may need to be limited in order to accommodate this change. 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 credit is to be included..

should include the previous goal/measure, the new one and the reason for changing. If lengthy, this information should be included in an appendix and referenced from this section.

Goal 1: Title of Goal 1

It is recommended that Crown identify a few critical goals in their service plans that focus achieving results in relation to the *most* significant areas of the Crown's business.

The goals must align with the government direction and the Crown's enabling legislation and mandate. The goals should address the most critical aspects of the Crown's performance, and provide a balance between the organization's financial and non-financial activities.

Strategies

Strategies are the activities that the Crown plans to undertake during the upcoming year to accomplish its goals. There should be **a few key strategies per goal, focussing on the activities that are of the highest importance to achieving the goal.**

Performance Measure 1: Title of Performance Measure 1

(Standard Table)

Performance Measure	2015/16 Actual	2016/17 Forecast ²	2017/18 Target	2018/19 Target	2019/20 Target
Example of a standard data table.					
Example of indented table text.	XXX	XXX	XXX	XXX	XXX
<ul style="list-style-type: none">Example of bullets in tables.					

Data Source: This is an example of the table data source.

¹ Footnote if needed.

² Footnote if needed.

Discussion

Performance measures are the indicators of output, process or outcome that the Crown tracks in order to determine how successful they have been in achieving its goals by executing the strategies. There should be at least one **relevant performance measure(s) for each goal.**

Please note that: 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 a footnote.

In determining which measures to include, the Crown should ensure that they select measures that:

- Are substantially attributable to the activities of the Crown;
- Provide for a balance of financial and non-financial measures;
- Include outcome and efficiency measures; and
- Show a rational connection between the achievement of performance measure targets and the success of the Crown in executing the strategies and accomplishing its goals.

Performance Measure 2: Title of Performance Measure 2
(Benchmark/Baseline Table)

Performance Measure	200X/0X Baseline or Benchmark ¹	2015/16 Actual	2016/17 Forecast ²	2017/18 Target	2018/19 Target	2019/20 Target
Example of a baseline or benchmark data table. • Example of a baseline or benchmark data table.	XXX	XXX	XXX	XXX	XXX	XXX

Data Source: This is an example of the table data source.

¹ Footnote 1 if needed.

² Footnote 2 if needed.

Discussion

Targets document the quantifiable performance levels the Crown plans to attain in each year of the planning period. Equally important, targets also track the intended progress toward the achievement of specific goals. If a number of the performance measures are tracked on a biennial or triennial basis, (e.g., via surveys) timing should be staggered so that some measures are tracked each year. **Each performance measure should have an associated target.** Because performance measures provide an accounting of progress, targets that do not change over the planning period are not meaningful and generally unacceptable.

Financial Plan

Summary Financial Outlook

(\$m)	2015/16 Actual	2016/17 Forecast	2017/18 Budget	2018/19 Budget	2019/20 Budget
Total Revenue (\$000)					
By Core Business Area.....	0,000	0,000	0,000	0,000	0,000
By Source	0,000	0,000	0,000	0,000	0,000
Total	0,000	0,000	0,000	0,000	0,000
Total Expenses (\$000)					
By Core Business Area	0,000	0,000	0,000	0,000	0,000
By Major Type	0,000	0,000	0,000	0,000	0,000
Breakdown of operational & administrative expenses	0,000	0,000	0,000	0,000	0,000
Net Income	0,000	0,000	0,000	0,000	0,000
Total Liabilities (even if zero)	0,000	0,000	0,000	0,000	0,000
Accumulated Surpluses/Retained Earnings (even if zero)	0,000	0,000	0,000	0,000	0,000
Capital Expenditures					

Key Forecast Assumptions

Identify key assumptions underlying the summary financial outlook, including considerations about future trends or markets.

Identify any assumptions regarding future funding and the effect any changes in funding would have on the financial projections.

Sensitivity Analysis

Large commercial Crowns are required to provide a sensitivity analysis. Smaller and service delivery Crowns are not required to provide a sensitivity analysis.

Management Perspective on Future Financial Outlook

Include a summary discussion of management's perspective on the future financial outlook for the planning period, including anticipated organizational changes, market volatility, trends, risks, opportunities, recent government direction or expected changes in funding.

Major Capital Projects (where applicable)

Note: Major Capital Project (MCP) 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

Major Capital Project (over \$50 million)	Targeted Completion Date (Year)	Project Cost to Dec 31, 2016	Estimated Cost to Complete	Approved Anticipated Total Capital Cost of Project (\$ millions)
[#1 Name] A brief description of the MCP that includes the scope, objectives, risks, benefits and estimated total capital cost of the project. Briefly describe any activity planned on the project over the planning period (2017/18 to 2019/20). Link to MCP Plan.	—	0,000	0,000	0,000
[#2 Name] A brief description of the MCP that includes the scope, objectives, risks, benefits and estimated total capital cost of the project. Briefly describe any activity planned on the project over the planning period (2017/18 to 2019/20). Link to MCP Plan.	—	0,000	0,000	0,000

Significant IT Projects (where applicable)

For each significant IT projects, please provide a brief description of the significant IT project that includes scope, objectives, risks, benefits, estimated total capital cost of the project and targeted completion year. Briefly describe any activity planned on the project over the planning period (2017/18 to 2019/20). Note: any IT projects already identified in the Major Capital Projects table above will not need to be included here.

Appendix A:

Hyperlinks to Additional Information

Corporate Governance

There must be a hyperlink to information on the Crown's system of governance including:

- Role and membership list of the Board of Directors;
- Role and membership list of each Board Committee;
- Names and job titles of senior management;
- The Crown's governance principles;
- Key accountability relationships with Ministers, ministries, and any other significant reporting relationships; and,
- A conclusion as to whether or not the Board governance information on the corporation's websites includes all information required by the Board Resourcing and Development Office's board governance disclosure requirements as listed in Section 3 of the Best Practice Guidelines [Governance and Disclosure Guidelines for Governing Boards of BC Public Sector Organizations](#). (Pages 33-41 of the Best Practice Guidelines provide a complete list of the disclosure requirements).

Organizational Overview

There must be a hyperlink to information on the Crown's organizational overview. This section should provide a summary of the Crown's business, the public purpose served by the Crown and the services/products provided. The Overview should include the following information:

- Enabling statute;
- Mandate provided in enabling statute;
- Vision;
- Crown's values;
- Crown's business areas;
- A description of the overall benefit, service (jobs, social benefits, revenue for other programs, etc.) or product the Crown provides to the public;
- List of the Crown's principal partners, clients and stakeholders;
- A description of how the services are delivered (i.e., by the Crown or through a partner/third party). If services are delivered by a third party or under an alternative service delivery arrangement, an explanation of what the delivery mechanism is and how the Crown ensures the services are delivered appropriately should be included; and
- The location of the Crown's operations.

Appendix B:

Subsidiaries and Operating Segments

Active Subsidiaries

For each active subsidiary:

- Subsidiary name
- Link to the subsidiary's publicly available financial statements
- Primary business
- List of board members
- Senior management names
- Any planned capital expenditures
- Confirmation that the subsidiary adheres to TAP
- Confirmation that the subsidiary's business activities are in alignment with the Crown's mandate, strategic priorities and fiscal plan
- A brief narrative - identify any significant financial and operational risks and opportunities facing or taken by the subsidiary (e.g., technological constraints, dependence on major suppliers or customers, interest rate fluctuations, changes in service/product demand levels, regulatory issues, changes in access to markets, etc.) that could potentially impact the Crown's ability to achieve its goals during the planning period. Reference should also be given to the likelihood and potential magnitude of risks or opportunities that could occur and how the Crown and its subsidiary plans to monitor, address or mitigate any impacts.

Summary Financial Outlook Table for Each Active Subsidiary

(\$m)	2015/16 Actual	2016/17 Forecast	2017/18 Budget	2018/19 Budget	2019/20 Budget
Revenues.....	0,000	0,000	0,000	0,000	0,000
Expenses	0,000	0,000	0,000	0,000	0,000
Net Income	0,000	0,000	0,000	0,000	0,000

Capital Expenditures (if any) for Each Active Subsidiary

- Briefly describe any planned capital expenditures – Capital project over \$50 million or significant IT project (\$20 million for a single project or \$10 million in one fiscal year)

Inactive Subsidiaries

For each inactive subsidiary:

- Name
- Primary business
- List of board members
- Reason for inactivity and risks for continuing to be inactive

Operating Segments

Summary Financial Outlook Table for Each Operating Segment (if any)

(\$m)	2015/16 Actual	2016/17 Forecast	2017/18 Budget	2018/19 Budget	2019/20 Budget
Revenues.....	0,000	0,000	0,000	0,000	0,000
Expenses	0,000	0,000	0,000	0,000	0,000
Net Income	0,000	0,000	0,000	0,000	0,000

Capital Expenditures (if any) for each Operating Segment

- Briefly describe any planned capital expenditures – Capital project over \$50 million or significant IT project (\$20 million for a single project or \$10 million in one fiscal year)