

Service Plan Guidelines for Ministries and Crown Agencies

2024/25– 2026/27

Crown Agencies Secretariat

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Introduction

The Crown Agencies Secretariat and our Role

The Crown Agencies Secretariat (CAS) is a central agency that supports public sector organizations (PSOs) to operate effectively, in the public interest, and aligned with government's strategic direction and priorities.

The Crown Agencies and Board Resourcing Office (CABRO) within CAS leads the coordination of the annual performance planning and reporting (PPR) program by providing public sector guidance and support in the development of annual service plans, as required by legislation, for government's annual budget process.

Your contact at CABRO

CABRO manages the PPR program through a portfolio-based structure.,

For a [complete list of current CABRO portfolio leads by organization](#), please visit our intranet site or reach out to your ministry contact to identify your portfolio lead.

Legislative Requirements

The [Budget Transparency and Accountability Act \(BTAA\)](#) provides the legislative framework for B.C. Government planning, reporting and accountability. The BTAA requires that three-year service plans ([s.13](#)) be made public each year.

Section [s.19](#) (3) of the BTAA provides the basis for many requirements around year-to-year consistency between plans and reports across organizations through subsections :

- a) if this Act requires information to be made public respecting planning and later respecting results in relation to the same matter, the information must be presented in a readily comparable manner; and,
- b) the information contained in a service plan and annual service plan report under this Act for one organization must be readily comparable to information contained in the service plans and annual service plan reports of other organizations to which this Act applies.

Confidentiality

Service plans are Budget documents, making them confidential until release of the Budget by the Minister of Finance on Budget Day (the fourth Tuesday in February).

Context of Service Plans

The annual service plan is a key guiding document for an organization that demonstrates alignment of planned activities with government's strategic priorities (provided through mandate letters) and meets the reporting and accountability requirements under the BTAA.

An effective service plan is:

- Meaningful – to multiple audiences, including the general public;
- Comprehensive – covers all significant aspects of financial and operational performance without being excessively detailed or wordy;
- Evolving – incorporates reasoned improvements, reflects changes in mandate or business over time; and,
- Transparent – provides the reader with a clear sense of the work being done to fulfill the organization's mandate in an understandable and plain-language narrative.

New for 2024/25

- Broadly revised guidelines for clarity and conciseness.
- Moved examples to appendices at the end of the guidelines.
- Earlier launch of the service plan cycle and earlier submission deadline for first drafts. This impacts the cycle in the following ways:
 - added 11 calendar days to initial drafting phase;
 - reduced initial review phase for CABRO and TBS by 8 calendar days; and
 - added 18 calendar days to address feedback from CABRO and TBS.
- Launched the [CAS Intranet](#) – this site is available to any government employee with an IDIR and will contain key service planning information found in these guidelines, as well as some additional information as it becomes available.
 - Crown agencies may not have access to this site. Because of this, CABRO will make all efforts to ensure this information is available in these guidelines or through other means.

Areas of Continued Emphasis

- **Involve Executive leadership early:** Executive leaders (Deputy ministers, CEOs and Board Chairs) are responsible for the strategic planning process; therefore it is important to consult early for their input into the goals, performance measures and objectives for ministry and Crown agency service plans. Senior level leadership (EFOs, ADMs, Executive Directors, etc.) support executive leaders to set the key outcomes (goals) and priorities (objectives) at the beginning of the service planning period, so program areas can ensure alignment of key strategies and performance measures.

- **Check in with CABRO early:** your [CABRO portfolio lead](#) is available to help navigate the process, provide insight on best practices, support content planning and avoid common pitfalls.
- **Performance measure quality:** it should be clear to the reader why a measure was selected, how the organization will be measuring it, what limitations there may be in the data, and how targets were determined. These are all important aspects of reporting and transparency and must be included with each performance measure.
- **Adhering to accessibility standards:** images must not be used (performance measure tables, financial tables, etc.) as they do not meet government's accessibility standards. Similarly, the formatting set in the templates ensures that Indigenous languages can be used, and documents will be accessible.
- **Balance content:** organizations need to present a balanced view of their business, including not only details of successes, but also of areas for improvement and how the organization will address them moving forward. Acknowledging challenges and mitigations displays integrity and accountability.
- **Consider how objectives and key strategies will be achieved and reported out on:** an important component of the BTAA is that the minister or board is accountable for achieving the specific objectives in the plan. Knowing how goals and objectives will be evaluated will help write these in a way that will make reporting on results easier.

Service Plan Content Requirements

In addition to specific requirements of each section listed below, **ministries and Crown agencies must ensure their service plan content is in alignment with:**

- Government's high-level strategic direction, priorities, and fiscal plan;
- Minister/Crown agency mandate letter direction and priorities; and,
- Cross-government plans and /strategic directions that may or may not have organization-specific accountabilities, such as the Declaration Act Action Plan, CleanBC Roadmap to 2030, Climate Preparedness and Adaptation Strategy, StrongerBC: A Plan for Today, a Vision for Tomorrow, etc.

Organizations are to ensure content is clear and concise. **A service plan must not exceed 20 pages in length**, excluding financial information and appendices. As service plans are forward-looking documents, retrospective content that does not provide necessary context should not be included.

The following is an overview of the required sections for annual service plans that ensure these plans meet the requirements of the BTAA. As there is a single set of guidelines for both ministries and Crown agencies, any sections specific to one or the other will be clearly identified.

Title Page

Each annual service plan must use the title page provided in the template. Each title page includes the provincial government's logo, the publishing date, and a pre-formatted placeholder for the organization's name. Crown agencies may choose to include their own similarly sized logo **to the right** of the provincial logo; however, they must not use a logo as a replacement for organization's name.

Contact Information

Contact information is to be included on the inside front cover of an annual service plan. When adding website addresses, please use a short URL if possible, **and ensure the link is accurate and active.**

Example: The short URL for the Ministry of Finance is www.gov.bc.ca/FIN, not www.gov.bc.ca/gov/content/governments/organizational-structure/ministries-organizations/ministries/finance.

Accountability Statement(s)

Each annual service plan must include an accountability statement, signed by the minister for a ministry plan, or by the board chair on behalf of the board for a Crown agency plan. This statement indicates the responsibility for the contents of the service plan, and provides assurance to the reader on the accuracy, completeness, relevance, and reliability of the information.

The prescribed language provided in the templates is drawn from language used in the BTAA. No changes to this section are to be made beyond replacing the placeholder information.

For ministries with a minister of state, an additional accountability statement is required. This statement includes a listing of responsibilities under the [Balanced Budget and Ministerial Accountability Act \(BBMAA\) regulations](#) and requires approval from the Minister of Finance. This approval process happens in parallel to the service plan process with dates aligned to service plan drafting timelines for ministries.

Treasury Board Staff will email applicable ministries in September regarding timelines and process for the development of minister of state expected results regulations.

Key requirement summary:

- ☐ Placeholder information is populated
- ☐ No edits to prescribed language are made
- ☐ Statements are signed before final version is submitted

Table of Contents

The Table of Contents must list each section in the service plan, including accountability statement(s) that appear before the Table of Contents page. The Table of Contents is automatically generated from the heading styles. If you wish to update the table, hover over the table, right click “Update Table” select *Update Table → Update entire table*.

Strategic Direction

This section opens with a statement **developed by the Premier’s Office for inclusion in the reports** outlining the government’s strategic priorities for the entire public sector. **This language must not be modified or deleted.**

For ministries, this section also includes a placeholder to insert a hyperlink to the [latest minister’s mandate letter](#). For Crown agencies, the most recent mandate letter will be attached as an appendix and linked to in this section. If there has been additional direction provided to a Crown agency, such as a Minister’s Letter of Direction, it may also be included as a link in the text that connects to another appendix.

Key requirement summary:

- ☐ Placeholder information is populated
- ☐ Links are added
- ☐ No edits to prescribed language are made

Progress towards mandate letter priorities will be reported out in a concise and high-level manner in annual service plan reports (see the [latest annual reports](#) for examples). If a Minister’s Letter of Direction is included in a Crown agency service plan, there will be a similar reporting component.

Purpose of the Ministry/Purpose of the Organization and Alignment with Government Priorities

The intent of this section is to describe key functions of the organization, vision/mission statements, core business areas, the overall benefit or service the organization provides, and any reference to its enabling and guiding legislation.

For ministries, list any key offices or agencies the ministry has responsibility for, as well as all reporting Crown agencies. For example, the Ministry of Finance would list the Public Service Agency as a key agency and BC Securities Commission as a Crown agency, among others. Other public sector organizations for which a ministry is responsible must be listed in the appropriate appendix.

For Crown agencies, this section provides the reader with **clear understanding of alignment** between government's broad strategic direction and the organization's purpose and responsibilities.

Key requirement summary:

- Placeholder information is populated (and hyperlinked where appropriate, such as legislation references)

Operating Environment

This section describes the internal and external operating environments impacting the organization. Impacts on the operating environment include identifying trends, risks, and opportunities that could potentially impact the organization's performance during the planning period. Content included in this section must play a role in setting the context for the service plan—this is not intended to restate results achieved during the previous fiscal or speak to an organization's programs and efforts, whether broadly or to day-to-day operations.

A well-developed operating environment section in a service plan provides a framework for reporting results in the annual service plan report. If an organization makes significant changes to goals, objectives, performance measures or targets, it's likely there is key context to provide in the operating environment section to explain those changes.

Internal operating environment content may include organizational impacts such as:

- reorganization (such as when the Ministry of Water, Land and Resource Stewardship was established, and program areas moved from various ministries to WLRS);
- expansion (for example, BC Financial Services Authority overseeing real estate licensing and education after Real Estate Council of BC integration, or BC Energy Regulator's expanded mandate through legislation changes);
- divestiture of non-core business operations;
- changes or enhancements to information systems;
- changes in products or services; and/or

Key requirement summary:

- Content is forward-looking to 2024/25 and beyond
- Focuses on factors that will impact the organization

- technological constraints.

External operating environment content must demonstrate awareness of external factors that may have a significant favourable or unfavourable impact on performance in the coming year(s). These may include:

- economic factors (such as inflation, workforce availability, industry shifts);
- social (population growth/decline, immigration shifts, cultural trends);
- technological (shifts in ways users access information and services of an organization, efficiency improvements through adoption of new technologies);
- legal (legislative changes, creation or elimination of regulations); and
- environmental factors (wildfires, floods, drought, climate change, covid, pine beetle).

An organization may include details relating to factors from the current fiscal year or earlier in this section, but only if those details are necessary for the reader to understand an organization's planned actions.

Annual Economic Statement (Optional)

A placeholder for the optional inclusion of the government's annual economic statement is provided in this section.

The economic statement is prepared by the Ministry of Finance Chief Economist to ensure that the economic assumptions used to provide context for all service plans are the same as those used by the government more broadly. **CABRO will circulate this economic statement as soon as it's available.**

Performance Planning

This section consists of goals, objectives, key strategies, and performance measures. Although there is flexibility, all plans must include the following:

- **2-3 goals** that focus on the most important areas of the organization's business.
 - Consult CABRO if you want to propose changes to the 3-goal limit. Keep in mind that the content of a service plan must be concise, and the overall length must adhere to the recommended 20-page total, excluding financial information and appendices.
- **1-3 objectives per goal**, identifying key outcomes the organization aims to achieve over the three-year service plan period.
- **3-5 key strategies per objective** that are measurable, contain metrics, and if completed, will likely result in significant progress toward or achievement of the objective.

Recommended Service Plan Structure:

- ☐ 3 Goals
- ☐ 2 Objectives (per goal)
- ☐ 5 Key Strategies (per obj.)
- ☐ 2-3 Performance Measures (per goal)

For more information and examples, refer to the [appendix](#).

- **1-3 performance measures per goal** that are strongly aligned to the core purpose of the organization.

Best practices in performance planning begin with the development of goals, followed by objectives. An organization's leadership team plays a key role in ensuring goals and objectives are in alignment with mandated priorities and government's overarching priorities, and that objectives are focused on achieving what's important over the next fiscal and beyond. Whether these goals and objectives are consistent with the previous service plan isn't as important as ensuring the right goals and objectives are included.

Once goals and objectives are established, and there is alignment with relevant strategic direction, the next step is to determine how the organization will work to accomplish those objectives.

To see the overall format of the performance planning section in a diagram, refer to the [Performance Planning – Goal and Subsection Flexibility appendix](#).

Goals

Goal statements are high-level statements intended to focus an organization's efforts toward achieving success in its core purpose. Goals are written as outcomes, and not used as headings or to state actions to be taken.

Good goal statements:

- are outcome-focused and descriptive;
- are ambitious and motivating;
- are in alignment with an organization's core purpose; and,
- do not contain action-oriented components.

Key requirement summary:

- Service plan contains 2-3 goals
- Goals are represented as outcomes, not actions
- Each goal is followed by 1-2 sentences describing the importance/relevance

After the statement of each goal, organizations are to include 1-2 sentences briefly explaining the importance and relevance of the goal to the organization.

When it comes to setting goals, a common tendency of large organizations is to identify and include a priority action as a goal on its own, or merge one into a goal statement. While it may be appealing to see the priority actions of our organizations featured prominently, a goal should instead focus on the **result or outcome sought, not the inputs or activities leading to those results**.

Lastly, each goal must be integral to the purpose of the organization and be unique from one another—fewer, focused goals are much more impactful than a larger number of goals that are similar.

Examples of goals, objectives and strategies can be found in the [Performance Planning Examples appendix](#).

Objectives

Like goals, objectives are intended to be a qualitative description of what the organization is aiming to accomplish, with some key differences. Whereas goals are broad and aspirational, objectives are narrower in scope and are focused on achievement within the three-year period of the service plan. These may change as business needs arise, potentially annually, unlike goals which don't often change unless an organization undergoes a significant purpose or mandate shift.

A well-developed objective statement:

- Has a single focus;
- can be achieved (or significantly progressed) during the period of the service plan;
- directly supports the organization's work towards its goal.

After the statement of each objective, **organizations are to include 1-2 sentences briefly explaining the importance and relevance of the objective to the goal.**

In developing objectives for a service plan, keep in mind objectives can easily lose their impact in a couple of ways.

First, by having an objective that is too broad to achieve, and instead reads more like a goal—these often lack achievability and timeliness. If your objective meets the criteria above for what makes a good goal statement, it's likely too high-level.

Second, by trying to include too many outcomes in one objective. Often some of the aspects of the objective would be more suited as an activity to be undertaken over the year. **If an organization is struggling to keep the number of key strategies below 5 to meet an objective, it may be not focused enough.**

A clear objective with a single focus will also ensure that the 3-5 key strategies are focused on achievement of that objective. When there are multiple outcomes in a single objective, a compromise must be made to either include more key strategies to cover each component (making some ineffective at achieving other parts of the objective and thus reducing their value) or have fewer key strategies and run the risk of achieving all key strategies but not achieving all parts of the objective even if those actions are successfully completed.

Key requirement summary:

- Service plan must contain 1-3 objectives per goal
- Objectives listed are more or less achievable over the period of the Service Plan
- Each objective is followed by 1-2 sentences describing the importance & relevance

Key Strategies

For each objective in the service plan, include 3-5 key strategies the organization will undertake over the next fiscal year to achieve that objective. This is not intended to be a listing of all the related activities that the organization will undertake, but a select few that are the most important and timely.

When developing the key strategies, keep in mind the following:

- If the strategies are completed, will the objective be accomplished?
- If the strategies are not completed this fiscal year, will the objective be on track for completion in the three-year time frame?
- Is the strategy measurable, such that you can report out on it in the key results section of the annual service plan report?

Key requirement summary:

- 3-5 key strategies are provided with each objective
- Key strategies have measurable components to report out on.

Discussion

The discussion section is required. It is an opportunity to provide more narrative, giving the reader confidence that the organization has a clear path forward and what work it will focus on over the next year. Use this section to:

- Bring the objective and key strategies together in a cohesive way;
- Give the reader a sense of what **results** to expect from the organization in this priority area over the coming fiscal year; and
- Provide the reader an understanding of how the organization will be intentional and outcome-focused with the work it will undertake to achieve its objectives.

Key requirement summary:

- One discussion per objective is required.

This discussion provides context that may not be clear through the bulleted list of objectives and strategies. It provides additional details to support a clear picture of how an organization will make sure the strategies are successful in achieving the related objective.

The discussion section is also an opportunity to speak to ways the organization is monitoring their progress over the year, to ensure these strategies are successfully deployed.

CABRO Recommended Tip: If there are performance measures that monitor progress or are task-related metrics (often show up as “100%” or “complete/maintain” targets) consider speaking to these ongoing actions in this discussion instead of having them as a performance measure. This leaves only the most important performance measures highlighted in the plan under each goal.

Additional information that would be appropriate to include in this discussion:

- Details of changes to the objective statement from the previous year;
- New operating environment factors that are causing significant adjustments in how or when the organization will achieve the objective and,

- Any coordinated efforts or dependencies between the organization and other organizations that will be necessary to achieve the objective.

Performance Measures

Performance measures in the service plan are the key metrics an organization is tracking to ensure it is making meaningful progress towards its high-level goals and to fulfilling its mandate. The suite of performance measures provided in the service plan work together to create a report-card-like summary that not only enables public sector organizations to demonstrate and describe the level of their performance, but also gives partners and stakeholders the information they need to hold the organization's leadership and management accountable for results achieved.

As such, a balanced approach is to be taken to ensure the combination of performance measures includes elements of financial, non-financial and core program information.

A "Performance Measures" section is required for each goal after the objectives and related sections have been stated and must include at least one performance measure along with a discussion. The best performance measures for this section:

- are substantially attributable to the activities of the organization;
- track outcomes – not outputs;
- contribute significantly to the achievement of the goal; and
- can be reliably measured.

Focus on including only the key performance measures of an organization in this section – other performance measures can be tracked in internal business plans.

Strong performance measures under a goal will not need to be changed or modified year-to-year unless there are some significant shifts in an organization's mandate or purpose, the business environment has changed, or the measure is no longer valid. If a change to a measure is required, rationale for the change must be provided.

When selecting appropriate performance measures, keep in mind that stating the amount of work an organization accomplishes (output-focused measures) often says little about how the organization is providing benefit towards their mandate. These measures count the activities or actions taken by an organization, and often don't say whether or not those actions made appropriate levels of impact.

For more information on elements of strong performance measures, see [Additional Performance Measure Resources](#) appendix.

Key requirement summary:

- ☐ Each goal contains 1-3 performance measures
- ☐ Performance measures are outcome-focused
- ☐ Performance measures are key indicators of progress towards goal

Targets

Targets document the quantifiable performance levels the organization plans to attain in each year of the planning period, and, year-over-year, track the intended progress toward the achievement of the goals. They aim to answer the question “where should we be at the end of the fiscal year?”

The effectiveness of a target is measured similarly to performance measures. Well-developed targets are “SMART”:

- **Specific:** Targets must be clear, unambiguous, and easy to understand not only by those who are required to achieve them, but also by the reader.
- **Measurable:** There is no point setting a target that isn’t quantifiable or trackable. Often the measures that fall short here have targets simply stated as “achieved”, or those that list project milestones.
- **Achievable:** Expressing specific levels or quantities that the organization feels can realistically be achieved but drives the organization’s improvement through a ‘stretch’. Unrealistic targets that are either too high or too low do not hold up to public scrutiny.
- **Relevant:** To those who will be required to meet them and to the organization.
- **Timed:** A set time scale is included for achieving a target—this is covered through the requirement for multi-year targets in the service plan.

When setting targets, it is equally important to set the context around those targets. A target for a particular year can be based on historical performance, desired levels of service, operational requirements, resources available, or economic factors. In some cases, targets may be the same or lower than previous years due to changes in the operating environment or organizational shifts.

The performance measure discussion **must include explanations for the targets chosen and the changes in targets from year-to-year**. Baselines can help with this but are not to be relied upon without including the context about how they relate.

Data Sources

Each performance measure table must include a footnote per the template that clearly identifies the source of the data. Further context around the selection of data and its validity is to be provided in the [discussion](#) section below.

The best data sources used for performance measures are:

- **Available** – The more access an organization has to the data on an ongoing basis, the more opportunities it has for responding to insights from that data. If an organization is using a data source that isn’t available on an annual basis, it must be made

Key requirement summary:

- Each goal-related performance measure contains targets for each of the three fiscal years the service plan covers.

Key requirement summary:

- Each goal-related performance measure contains a reliable data source.

clear to the reader how the organization plans on tracking performance and achieving results with the absence of data (off-years).

- **Reliable** – Some data sets use estimated data; it is important to understand the limitations and choose data that is appropriate for the context of your performance measure.
- **Accurate** – Aim for data sources that are reviewed or verified by secondary processes or third parties.

Baselines

Baselines are used as a starting point for assessing changes in performance and for establishing objectives or targets for future performance. Baselines may be established with either existing data or implemented after completing a cycle or two of measurement.

If the purpose of adding a baseline is solely to provide the previous fiscal year performance measure data as context, we recommend using the term “Actuals” rather than “Baseline” alongside the previous fiscal year in the heading. This aligns with other areas of the service plan and annual service plan report where finalized data is stated as an “actual”.

It is important to note that baselines do not always maintain relevancy. If carrying a baseline forward into a new service plan, you should re-evaluate whether the organization or metric has been through any significant changes that make the baseline irrelevant or incomparable.

If your intent in a baseline is to help the reader better understand the performance measure targets and data, we recommend consideration of the following:

- **Data comparability:** The longer the length of time is between the baseline year and the reporting year, the higher the likelihood that process or technology changes have been made to impact the collection and processing of the data, resulting in less reliability and accountability.
- **Relevance:** Was the baseline used to determine current targets? If so, that must be explained in the discussion.
- **Validity:** How much change has the organization undergone since the baseline data was collected? If significant shifts in mandate or operations have occurred since the baseline was developed, or if significant progress has been made, it may be more appropriate to provide last year’s actuals in lieu of carrying forward the baseline.
- **Ongoing value:** Re-evaluate the baseline annually to determine whether it is providing helpful context to the reader or, if it is no longer serving the intended purpose, it can be removed.

When including a baseline with a performance measure, please use the table containing a baseline that is provided in the template.

Discussion

Once performance measures are established for a goal, this space is used to discuss the contextual importance of the metrics that are being tracked. As these performance measures are key to the success of the organization and tied to goals, this additional context is important to include.

In most cases, each performance measure in this section will be separately listed with an accompanying discussion. This is to provide meaningful context and speak to the data sources, targets, and other context specific to each measure.

Key requirement summary:

- Each goal-related performance measure discussion provides the necessary level of detail and accountability listed in these guidelines.

If multiple performance measures under a goal are closely-related, to the degree that the supporting information will be repetitive—for instance, using the same source of data, tracked the same way, with similar limitations—it may be more effective to speak to those in a single combined discussion.

Organizations are to include the following information in this section for each performance measure:

- A concise (1-2 sentence) explanation of how the performance measure tracks the progress towards the desired outcome stated by the goal.
- Rationale for how targets were developed.
- A description of how data will be compiled for use in performance measurement (internal computer systems, third party sources, audited financial statements, manual systems, calculations made to produce the data, etc.).
- Details of how management ensures that the data being used to track performance is accurate and can be relied on (i.e. reviewed by internal audit, strong internal controls, testing and documentation of systems, outside verification, verification of third-party information, etc.)
- An explanation of any limitations to the accuracy and reliability of the data (use of estimates, etc.)
- If targets remaining constant over time are used, explain why this is representative of strong performance.
- The rationale for any [baselines](#) included.
- Any details around the pro-rating of calendar-year data or alternative fiscal year data as it relates to the April 1 – March 31 fiscal year reporting period.

While it may seem that this is a lot of information to gather for this section, once compiled it's likely that the non-target information will remain valid year-to-year unless material changes in the goal or performance measure itself occurs.

Financial Summary (Ministry)

This section differs between ministry and Crown agency service plans. For Crown agency-specific guidance, refer to the [“Financial Plan \(Crown Agencies\)”](#) section below.

Ministries **must use** the Financial Summary table format from the template. The template summarizes, by core business, the estimated resources required for the upcoming fiscal year and the plan for the following two years, as well as the current fiscal year restated for comparative purposes. If a Ministry has other operating segments with separate financial reporting (e.g., Public Service Agency for the Ministry of Finance), include a separate Financial Summary table in the [appendix](#) for each key segment. The Core Businesses in the Financial Summary table must be presented using the same names, and in the same order, as in the upcoming fiscal year Estimates. Information included in the Financial Summary table must also be consistent with budget decisions approved by Treasury Board and/or the Chair of Treasury Board.

Required footnotes to the Financial Summary table:

- Footnote 1 must read “For comparative purposes, amounts shown for [current fiscal year in 20XX/XX format] have been restated to be consistent with the presentation of the [upcoming fiscal year in 20XX/XX format] Estimates”; and,
- The last footnote must read “Further information on program funding and vote recoveries is available in the [Estimates and Supplement to the Estimates](#).”

Additional footnotes may include:

- Explanations of significant resource shifts occurring between the current fiscal and upcoming fiscal.
- Information on federal funding changes or agreements.
- Planned major program changes, noting reference to the sub-vote affected.
- Any other footnotes that are appropriate to further clarify the information reported.

Note: Final Financial information included in this section will not be available by the time the first drafts are due. As such, this information will be required in January before the revised drafts are submitted. Please refer to the [Service Plan Key Dates, Actions and Requirements](#) appendix for more details.

Schools, Universities, Colleges and Health Authorities (if applicable)

Where applicable, service plans must use the separate Financial Summary table for schools, universities, colleges, health authorities (SUCH sector) provided in the template.

While ministries are not required to disclose the financial results of individual entities within a particular sector, ministries are responsible for ensuring that the combined sector information reported in the Financial Summary table is consistent with that provided by the individual SUCH sector entities. Footnotes are to be used where further clarification on the information reported is required.

Capital Expenditures

[See Capital Expenditures section below.](#)

Financial Plan (Crown Agency)

Crown agencies are accountable for ensuring that all financial information for each of the three fiscal years has been approved by the responsible ministry, and that any planned deficit spending or use of retained earnings has been approved in advance by Treasury Board.

The amount of financial detail required in this section will depend on the size and complexity of the organization. Smaller and service delivery Crown agencies are not required to provide a sensitivity analysis.

Financial Summary

Please see the template for an example format of the Financial Summary table.

Include in table format the forecast revenue and expenditures for upcoming fiscal year and the budgeted plans for the following two fiscal years. For each of these years include the following:

- Revenue by major sources (e.g., funding source or type of revenue);
- Expense by program area or function;
- Breakdown of operating/administration expenses (e.g., salaries, rent, consultants, operating costs, transfer to 3rd party, etc.);
- Annual Surplus (Deficit);
- Total debt (even if zero);
- Accumulated Surplus (even if zero); and,
- The Crown agency's total capital spending, breaking out the major types of planned capital spending (i.e., computer systems, infrastructure, machinery, etc.).

Please ensure the Financial Summary tables reflect an accurate level of transparency and understandability as per your ministry's requirements.

Information included in the Financial Summary table must be consistent with that included in the Q3 forecast and budget projections submitted to TBS.

Breakdown of Total Expenses (Optional)

If a different breakdown of total expenses will further enhance transparency and clarity of the financial information, and is required by your ministry responsible, please include this table in your service plan in addition to the financial summary.

Key Forecast Assumptions, Risks¹ and Sensitivities

In this section:

- Identify key assumptions underlying the financial summary, 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; and,
- Provide a brief description of any significant changes in assumptions or forecast risks and sensitivities between planning years or compared to the previous year's service plan.

Sensitivity Analysis (commercial Crowns only)

For commercial Crown corporations only, a sensitivity analysis must be included showing the financial repercussions of risks or changes in assumptions.

Management's Perspective on the Financial Outlook

For the upcoming three-year fiscal planning period, include a summary discussion of anticipated organizational changes, market volatility, trends, risks, opportunities, recent government direction, or expected changes in funding.

Capital Expenditures

Major capital projects are defined as projects where the Government Reporting Entity has made a commitment, or anticipates making a commitment, that exceeds \$50 million toward the capital cost of the project. A "commitment" includes the amount of any money, the value of any land, facilities, rights or other benefits, and the amount of any guarantee contributed or anticipated to be provided by the Government Reporting Entity.

Organizations that have made commitments or anticipate making commitments towards the capital cost of a project in excess of \$50 million (per [BTAA s.14](#)) or \$20 million in the case of IM/IT initiatives ([IM/IT Governance Framework](#)), which was not complete before January 1 of the current fiscal year, must disclose information on the project in a capital projects table as provided in the template.

In the table, organizations must include the following information:

- Project Name (with a hyperlink to online details if available);
- Targeted year of completion;
- Project costs incurred to December 31 of the current fiscal year;
- Estimated cost to complete;
- Anticipated total project cost; and

¹ The four quadrants of risk are: hazard, operations, financial and strategic (Section 3.4.1 of the [Risk Management Guideline for the B.C. Public Sector](#))

- Objectives, costs (key details around costs, such as multiple funding sources, etc), project benefits, and risks.
 - The cost heading in the description section can be omitted if a project has no notable cost considerations to speak to.

Organizations must also report on any **significant IT projects** (\$20 million commitment or above, or \$10 million or more in one fiscal year) in a similar manner to the above-listed major capital projects.

For questions relating to the major capital projects to be included in the service plan, please reach out to your ministry's capital reporting team.

Appendix: Subsidiaries and Operating Segments (if Applicable) (Crown Agency)

Subsidiaries

Subsidiaries of Crown agencies are also government organizations within the GRE and are subject to the BTAA. The organization is considered a subsidiary of the Crown agency if it is a separate legal entity and is over 50% owned and controlled by the parent Crown agency. Crown agencies must report on their subsidiaries either in their own service plan or file a separate service plan for each subsidiary. Crown agencies are expected to report on the financial results and other information deemed appropriate about the subsidiaries in their service plan.

To confirm the alignment of the subsidiaries with the Crown agency's mandate and strategic priorities, please include the following:

- A link to the subsidiary's publicly available financial statements;
- Confirmation that the subsidiary's business activities are in alignment with the Crown Agency's mandate, strategic priorities and fiscal plan; and,
- A brief narrative identifying any significant 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 agency's ability to achieve its goals during the planning period. This narrative should discuss the likelihood and potential magnitude of risks or opportunities that could occur and how the Crown agency and its subsidiary plan to monitor, address or mitigate any impacts.

For each active subsidiary, include a heading (subsidiary name) and a financial summary. Include inactive subsidiaries as a bulleted list.

Operating Segments

Operating segments include business units or other components of a Crown agency:

- That engage in business activities from which they earn 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,
- Whose revenues, net income or assets are ten percent or more of the organization's total revenue, net income or assets.

Crown agencies are expected to report on the financial results of operating segments in their service plan, including briefly describing any planned major capital expenditures (capital projects over \$50 million or significant IT projects). For each operating segment, include the name of the segment as a heading, followed by a short description of the segment and a financial summary.

Please see the template for format of disclosure required for subsidiaries and operating segments.

Appendix: Mandate Letter from the Minister Responsible (Crown Agency)

Crown agencies are to include their latest mandate letter from the minister responsible in this appendix. These mandate letters must be provided separately as unsecured PDFs to the CABRO LAN. The mandate letter will be combined with the final service plan by CABRO prior to publishing.

Appendix: Public Sector Organizations (PSOs) (Ministry)

The intent of this section is to provide a comprehensive list of all PSOs that the ministry is responsible for. These include reporting Crown agencies and other agencies, boards, commissions, councils, and tribunals.

Ministries must provide a brief description (1-3 sentences) of the mandate or purpose of each PSO listed. If possible, embed a hyperlink to the PSO's website within the mandate text and avoid hyperlinking headers.

If a ministry does not have any applicable PSOs, this appendix can be omitted.

Note:

Refer to your organization's previous service plan appendix as a starting point to develop this list. Your EFO can confirm if the list is current, or if it requires revision due to PSO wind-up, or the establishment of new PSOs, since the previous fiscal year.

Process Information

Internal Reviews and Approvals

Pre-work and First Drafts

Once guidelines and templates are distributed by the Crown Agencies Secretariat and forwarded by ministry contacts to the appropriate staff at the ministry and Crown agencies, ministries and Crown agencies are responsible for developing their service plan drafts.

In the pre-work, it is important for ministries and Crown agencies to establish a work plan that incorporates content development and identifies when cross-organizational content reviews and approvals will take place. If a ministry has additional requirements for content reviews or approvals for their respective Crown agencies, this should be incorporated into the work plan.

These guidelines are not prescriptive in this stage, as each organization must determine an appropriate internal review and approval process that works for them. That said, there are some key questions to consider when determining internal processes, reviews, and approvals:

- When is it appropriate for deputy ministers, ministers, and boards to be consulted and/or informed during this process? Information should be shared early enough in the process to incorporate any needed adjustments prior to CABRO and TBS approvals.
- Do you have a high degree of confidence that the content provided in the first draft will not require changes by the organization (often approved at ADM/EFO level), outside of CABRO and TBS comments being addressed?
- **Some financial information is confirmed later in the budget process** and may not be available by the time the first drafts are due. **This information is expected to be included after first drafts are returned with CABRO and TBS comments**, and that financial information must be reviewed and approved by the ministry (EFO/CFO) prior to submitting the final drafts for CABRO and TBS approval.
- Who at the ministry and Crown agencies are responsible for reviewing document spelling, grammar, and formatting?

Please consult your CABRO portfolio lead for any questions or concerns relating to work plan scheduling as it pertains to [overall service plan process timelines and deliverables](#).

Key requirement summary:

- Ministries and Crown agencies determine their internal review and approval process that satisfies requirements under the [Roles and Responsibilities](#) appendix.

Revised Drafts

Once CABRO and TBS have provided feedback, **“Track Changes” must be used to track revisions.**

Around January, financial information initially omitted from the first drafts will be finalized and needs to be included in the revised drafts.

Each ministry is responsible for ensuring that all ministry and Crown agency service plan content and financial information, including the Financial Summary table, is consistent with the budget decisions approved by the ministry, Treasury Board and/or the Chair of Treasury Board. This information must be reviewed (approved) by the appropriate ministry authority—typically the EFO and/or CFO—for both the ministry and related Crown agency service plans.

Any changes to ministry and Crown agency drafts resulting from CABRO and TBS feedback must also receive an appropriate level of ministry and/or Crown agency executive approval (as determined by content and ministry discretion) prior to being resubmitted for final CABRO and TBS approval.

Key requirement summary:

- Tracked Changes are included, showing the changes since first review.
- Revised drafts have been reviewed and approved by the appropriate executive and ministry financial authorities prior to uploading to CAS.

Submitting Drafts to CABRO

Each primary and secondary ministry contact has been granted access to the [CABRO secure LAN](#), to upload and download drafts for their ministry and related Crown agencies. To update your primary or secondary ministry contacts, or request LAN access for additional users, please use the [Ministry Contact Update Form](#).

Once drafts are developed and the appropriate internal reviews and approvals have taken place, ministry contacts are to upload their ministry and Crown agency service plan drafts to the secure LAN. Please ensure the organization's acronym is included in the filename, and the draft is numbered to make reviews and version control easier.

CABRO portfolio leads and ministry contacts must keep each other informed as drafts are uploaded to the LAN for action, as alerts cannot be set as was done with SharePoint in past cycles.

Recommended file naming convention:

[ABC] 2024-25 SP Draft [#]

Example:

FIN 2024-25 SP Draft 1

CABRO and TBS Reviews and Approvals

First Drafts

Once the first drafts are received, CABRO portfolio leads and TBS will undertake a detailed review of the content over a period of three weeks (see [Roles and Responsibilities](#) appendix for details). During these reviews, feedback on the content will be noted in the documents and supported with details and context through use of comments.

As reviews are completed, CABRO portfolio leads will reach out to ministry contacts to inform them that reviewed drafts are available for download from the LAN.

Once the initial reviews of the service plan drafts by CABRO and TBS are completed, CABRO portfolio leads are available to provide any necessary context or advice to ministry and Crown agency staff (through ministry contacts) on questions that come up while organizations address CABRO and TBS' feedback.

Revised Drafts

With the initial reviews completed and the resulting feedback addressed, ministry contacts will provide the revised drafts (financials included) to the LAN for CABRO and TBS approval.

During this final review, CABRO portfolio leads will review the changes that were made in response to CABRO and TBS comments, seeking clarification through ministry contacts as needed, and provide approval of the content.

With financial information now included in the drafts, TBS will also review and verify that the financial information in the service plans aligns with the information supplied for Estimates and Budget and Fiscal Plan. If any discrepancies are found, TBS will reach out to the appropriate ministry financial staff to resolve and provide approval of the service plan once verified.

Minister & Board Approvals and Signatures

Once CABRO and TBS have provided approval of a service plan via email, ministries are responsible for coordinating the final minister and board approvals and signatures. For ministry plans, minister approval is demonstrated by signing the [Accountability Statement](#). For Crown agency plans, minister and board approvals are both required, but the board chair provides approval by signing the Accountability Statement on behalf of the board.

See below for key details as CAS- and TBS-approved service plans are submitted for final minister and board approvals and signatures:

- **Service plan content must be approved by CABRO and TBS prior to proceeding to final approval and signatures.** CABRO and TBS will confirm that the plan aligns with the guidelines, legislative requirements, Estimates and Budget and Fiscal Plan information.
- TBS reserves the authority to make **necessary** corrections to financial values of a service plan, **at any time** prior to the tabling of the service plans, to align with Estimates and Budget and Fiscal Plan. These changes are to correct errors or discrepancies and may occur after final signed documents are submitted to CABRO.

Key requirement summary:

- **CABRO and TBS must have provided approval of the service plans via email to ministry contacts, prior to** ministries coordinating minister and board signatures and final approvals.
- Accountability statements include a signature by a minister or board chair.
- The responsible minister has provided approval.

- The minister responsible is accountable for the content of their ministry service plan.
- The minister responsible is responsible for reviewing and approving the content of their Crown agencies' service plans for signature by the board chair on behalf of the board.
- Final, signed service plans must be provided as Word documents (not as PDFs) to CABRO's secure LAN.

Once service plans receive the required signatures, ministry contacts must upload the final service plans to the CABRO LAN.

Printing & Tabling in the Legislature

[By the deadline specified](#), ministry contacts must post final, signed versions of service plans to the CABRO LAN in **Word format**. These will be combined with any separate mandate letters (Crown agency plans only), prepared and uploaded by CABRO to King's Printer (KP) for printing, posting to the website and distribution on Budget Day.

All final service plans submitted to King's Printer are embargoed until they have been tabled in the Legislature and posted on the BC Budget website. As such, CABRO will not be able to provide final files in advance of Budget Day.

The Minister of Finance will table all service plans in the Legislature on Budget Day as part of the Budget process and release of information to the public. After the Minister of Finance has tabled them in the Legislature, King's Printer will publish the plans on the [BC Budget website](#) in a printable, downloadable format (PDF).

Key requirement summary:

- Final, signed service plans are uploaded as Word documents by the required deadline.
- For Crown agency service plans that do not have an attached mandate letter, a separate mandate letter file must be uploaded to the LAN.

Posting to Websites

Once service plans are published to the BC Budget website, if an organization wishes to post their service plan to their own website, it's recommended they provide a link to their service plan that is hosted on the BC Budget website. This will ensure the latest and final version of the document is uploaded and reliable. Alternatively, downloading the service plan from the BC Budget website and uploading that version to the organization's website is an option.

Contact Information

For questions specific to your organization's service plan content, please contact your CABRO portfolio lead (listed on the CAS intranet). For questions or concerns with the overall process, templates, or these guidelines, please contact:

Kyle Yakiwchuk (kyle.yakiwchuk@gov.bc.ca)
Manager, Performance Planning and Reporting
Crown Agencies and Board Resourcing Office, Crown Agencies Secretariat

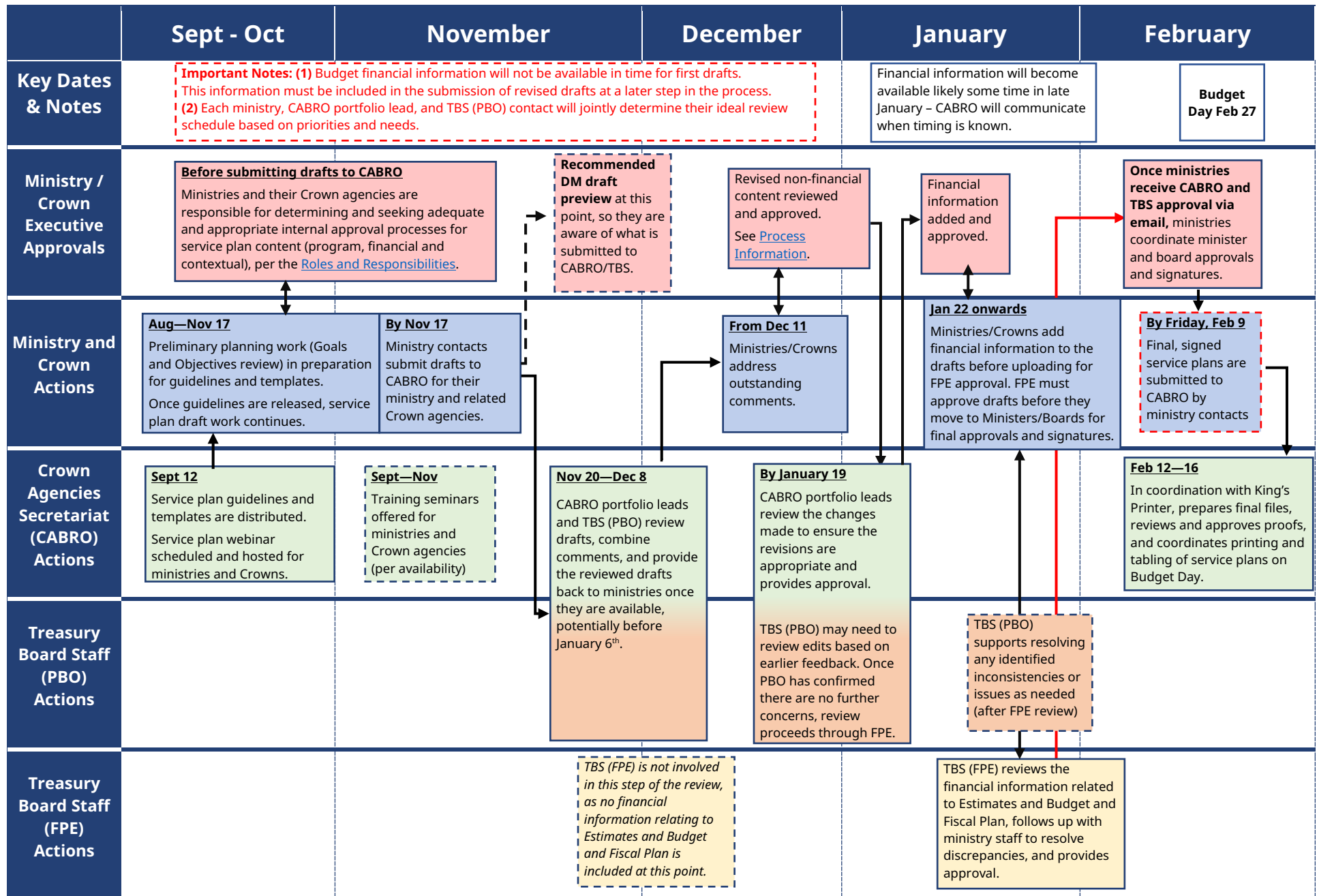
Appendices

Service Plan Key Dates, Actions and Requirements

Key Dates	Action Required	Required/Recommended Actions
Prior to November 17, 2023	Service plan content developed by ministries and Crown agencies	<ul style="list-style-type: none"> A work plan is established, including details around ministry and Crown agency approvals.
November 17, 2023	All service plan drafts due to the CABRO LAN.	<ul style="list-style-type: none"> Appropriate reviews and approvals have taken place (see Roles and Responsibilities) (Recommended) DM has been informed that draft is available to review. <p>Process alignment note: For applicable ministries, draft Minister of State Expected Results are due to TBS on this date. Contact your TBS analyst for details of this process.</p>
November 20th—December 8, 2023	CABRO and TBS review draft service plans and provide feedback.	<ul style="list-style-type: none"> CABRO and TBS consolidate feedback in a draft with comments. CABRO portfolio lead uploads reviewed draft to the LAN. (Recommended) Ministry contacts schedule a meeting with CABRO portfolio lead to discuss feedback.
December 11 – January 19, 2024	Ministries and Crown agencies address feedback from CABRO and TBS-PBO	<ul style="list-style-type: none"> Ministries and Crown agencies respond to CABRO/TBS comments and make revisions as necessary. (Recommended) Set up weekly meetings with CABRO portfolio lead to discuss content changes as they are developed. Non-financial content changes must be resolved by the 19th (CABRO and TBS-PBO confirm) prior to TBS-FPE review and final approval.
As soon as possible after January 19 th	<p>Financials added to draft.</p> <p>Internal approvals of financials prior to submitting to CABRO LAN.</p>	<ul style="list-style-type: none"> Ministries and Crown agencies add in internally approved financial information to the drafts. TBS-FPE reviews and provides instruction for corrections or approval. CABRO provides final approvals via email to go to signature.

Key Dates	Action Required	Required/Recommended Actions
Before February 9	Ministries coordinate signatures and approvals	<ul style="list-style-type: none"> Drafts provided to ministers for signature, with additional information included. <ul style="list-style-type: none"> Includes TB-approved Minister of State Expected Results, if applicable. Minister(s) approves and signs ministry service plan accountability statement(s). Minister approves Crown agency service plans for signature by the board chairs. Boards approve and board chairs sign the service plan accountability statements on behalf of their boards.
February 9	All final, signed service plans are due to CABRO LAN.	<ul style="list-style-type: none"> Ministry contacts upload final, signed drafts in Word format (not PDF) to CABRO LAN Mandate letters to Crown agencies are uploaded to the LAN if not yet included in service plan.
February 12—16	CABRO prepares final documents and provides to King's Printer for proofing.	<ul style="list-style-type: none"> Final check to ensure service plans are signed and ready to proceed to print. Mandate letters for Crown agencies are attached to final signed plans, if not yet included. Final signed plans are submitted to King's Printer.
February 12-16	King's printer prepares, proofs and prints service plans for tabling on Budget Day.	<ul style="list-style-type: none"> Proofs are submitted to CABRO for approval. Tabling package (prepared by CABRO) is included. Finals are printed, then tabled on Budget Day.
On Budget Day	Minister of Finance tables the Service Plans	<ul style="list-style-type: none"> King's Printer publishes service plans to BC Budget website. Once tabled, organization can add a link on their websites to the published service plans on the BC Budget website.

Service Planning Process Map



Ministry and Crown Agency Pre-upload Checklist for Service Plans

Each organization is responsible for ensuring the following details have been reviewed for each service plan draft and final, prior to uploading to the CABRO LAN.

Description	Completed (Y/N)
<p>Hyperlinks are tested to ensure they work properly and are descriptive.</p> <ul style="list-style-type: none"> ✓ “More information can be found on ministry and Crown agency roles and responsibilities in the appendix.” x “For more information on ministry and Crown agency roles and responsibilities, click here.” 	
Headings following the Heading 1/2/3/4 styles in the document, and the document is free from orphaned headings (heading on one page and its supporting content on another)	
Table of Contents field is updated, and headings in the template are linked to the Table of Contents.	
Headers and footers follow the template and are correct (check for missing line, typos, spacing)	
The use of capitalization and punctuation is consistent and appropriate to the web style guide .	
Margins, fonts, and spacing are consistent throughout the document (spacing is automatic with use of the appropriate Heading and Normal styles – extra paragraph breaks are not required).	
Punctuation of bullet points is consistent throughout the document.	
Financial information is presented in a table/text format and is searchable (not an image of a financial table).	
Tracked changes are included for any revisions. (This greatly reduces turnaround time on approvals from CABRO and TBS)	

Roles and Responsibilities

Note on table below:

- CABRO does not maintain a Crown agency contact list, and instead relies on ministry contacts to ensure the Crown agencies their ministries are responsible for have the required information for this process.
- Each ministry must work with their Crown agencies to determine appropriate processes for meeting the responsibilities in the chart below.

Role/Organization	Responsibilities
Ministries <i>(Each ministry is responsible for determining the ministry staff and executive who are appropriate for the actions and accountabilities at each stage of this process)</i>	<p>Content:</p> <ul style="list-style-type: none"> • Ministry and Crown agency service plans satisfy the content requirements as stated in these guidelines. • Both ministry and Crown agency draft content has been reviewed and approved by appropriate ministry executive prior to draft submission. • Ensure ministry drafts and the Crown agency drafts the ministry is responsible for are free from spelling/grammar/formatting errors before they are submitted to CABRO. • Service plan content does not include details about programs, finances and initiatives that are pending TB/Cabinet decision or other approvals. • Financial information presented in the service plans is accurate and matches what was submitted for Estimates and Budget and Fiscal Plan. <ul style="list-style-type: none"> ○ Financial information may not be available for inclusion in the first drafts. <p>Process:</p> <ul style="list-style-type: none"> • Meet the deadlines for submissions and approvals. • Coordinating board review and approval with their Crown agencies. • Evaluate comments by CABRO and TBS, providing responses or revisions as appropriate. • Coordinating the approvals and signatures from ministers and board chairs (on behalf of their boards). • Ensuring changes made in response to comments are clearly identifiable.

Role/Organization	Responsibilities
Ministry contacts <i>(Primary and secondary contacts designated as coordinators of the service planning process)</i>	<ul style="list-style-type: none"> • Receive and distribute guidelines and templates received from CABRO to Crown agency and ministry staff, as appropriate. • Coordinate service plan draft submissions to, and retrieval from, the CABRO LAN as well as coordinating communications and feedback from CABRO and TBS. • Ensure CABRO portfolio lead is informed of changes to primary and secondary ministry contacts
Crown Agencies <i>(Each Crown agency is responsible for determining, with their responsible ministry, the staff and executive who are appropriate for the actions and accountabilities at each stage of this process)</i>	<p>Content:</p> <ul style="list-style-type: none"> • The organization's service plan satisfies the content requirements as stated in these guidelines. • Draft content has been reviewed and approved by appropriate Crown agency and ministry executive prior to draft submission. • Drafts are free from spelling/grammar/formatting errors before they are submitted to the LAN. • Service plan content does not include details about programs, finances and initiatives that are pending ministry/TB/Cabinet decision or other approvals. • Financial information presented in the service plan is accurate and matches what was submitted for Estimates and Budget and Fiscal Plan. <ul style="list-style-type: none"> ◦ Financial information may not be available for inclusion in the first drafts. <p>Process:</p> <ul style="list-style-type: none"> • Coordinating with ministry responsible to meet the deadlines for ministry and CABRO/TBS submissions and approvals. • Coordinating board reviews and approvals. • Evaluate comments by CABRO and TBS, providing responses or revisions as appropriate. • Ensuring changes made in response to comments are clearly identifiable.
Manager, Performance Planning and Reporting (CAS)	<ul style="list-style-type: none"> • Address any feedback or concerns with guidelines, templates, or the overall process. • Finalize signed reports with King's Printer. • Provide advice, support or coverage to CABRO portfolio leads as needed. • Facilitate training for ministry, Crown agency, TBS, and CABRO contacts and portfolio leads.

Role/Organization	Responsibilities
CABRO Portfolio Leads <i>(Each portfolio lead has a number of ministries and Crown agencies they act as primary contact for in support of the service planning process)</i>	<ul style="list-style-type: none"> Advise ministries and Crown agencies on content or process. Review service plan drafts for: <ul style="list-style-type: none"> Adherence to guidelines and template requirements Accountability and transparency Readability Year-to-year consistency and flow Performance measurement relevance and clarity Other potential concerns Coordinates feedback on draft content with TBS back to ministries and Crown agencies through ministry contacts. Provide approval that content meets the guidelines requirements.
TBS Performance Budgeting Office (PBO)	<ul style="list-style-type: none"> Reviews service plan drafts for: <ul style="list-style-type: none"> Accuracy in representation of past and approved future program and funding commitments Information provided falls within the reporting fiscal period. Problematic statements, such as pending/unapproved programs or initiatives. Potential risks associated with content. Providing feedback on draft content through CABRO portfolio leads. Supporting to resolve any discrepancies or issues during the review process.
TBS Fiscal Planning and Estimates (FPE)	<ul style="list-style-type: none"> Review service plan drafts for: <ul style="list-style-type: none"> Accuracy of financial information provided. Alignment of financial information with Estimates and Budget and Fiscal Plan Following up with the PBO analyst and ministry financial staff to resolve discrepancies in the financial information, cc'ing CABRO portfolio lead. Provide approval that service plan financial information aligns with Estimates and Budget and Fiscal Plan

Elements of Strong Performance Measures

Reliability: Measures and targets must be based on reliable data - if any issues exist around the reliability of the data, they must be addressed or disclosed; this is especially important when the data is sourced from surveys.

Consistency: Performance measures must be comparable from year to year, and measures associated directly with a goal will rarely change. Any changes and the reasons the changes were made must be disclosed.

Cost-effectiveness: Measures can be designed to be cost-effective to track and when possible, organizations should base new measures on information from data already collected for other purposes. If this is not possible, an organization should aim to identify measures that do not create costly measurement challenges.

Relevance: Measures must be relevant to the goal, and the association between success in achieving targets and progress towards the goal is to be made clear to the average reader. If the association between measure and goal requires a long explanation of the linkage, another measure may be more appropriate.

Attributable to the organization's efforts: Strong performance measures are substantially within the organization's control to impact.

Outcome-focused: The strongest goal-related performance measures are focused on the intended results of strategies and planned actions. The opposite of outcome-focused measures are output measures, and these often track the amount of work being done rather than the impacts of that work. Output measures are more appropriate for operational business plans for program areas.

Contemporary: Although consistency is important as it shows changes in performance over time, measures must not unnecessarily be kept static. Measures must be modified or eliminated if they are no longer relevant, and exist in the context of current goals, objectives, strategies, and targets.

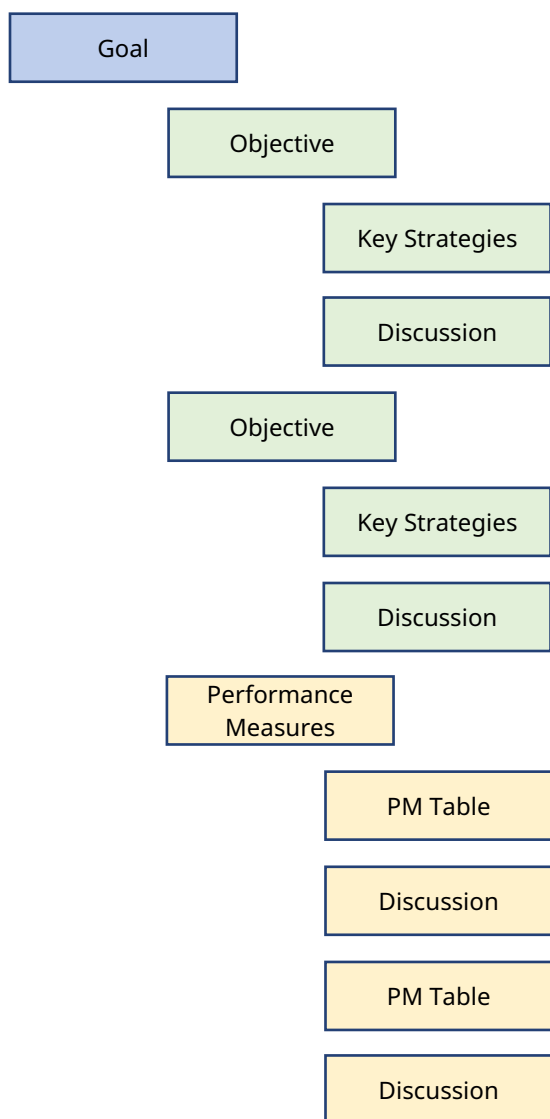
Readability: Clear and easily understandable performance measures inform the reader of how performance is being assessed by providing pertinent and unambiguous information in a logical manner. Explanatory information is to be provided where needed, such as when a more technical performance measure is appropriate.

Timeliness: Performance information should be collectable and monitored throughout the year, so that any required adjustments or corrections to policies, programs or operations can be made on a timely basis.

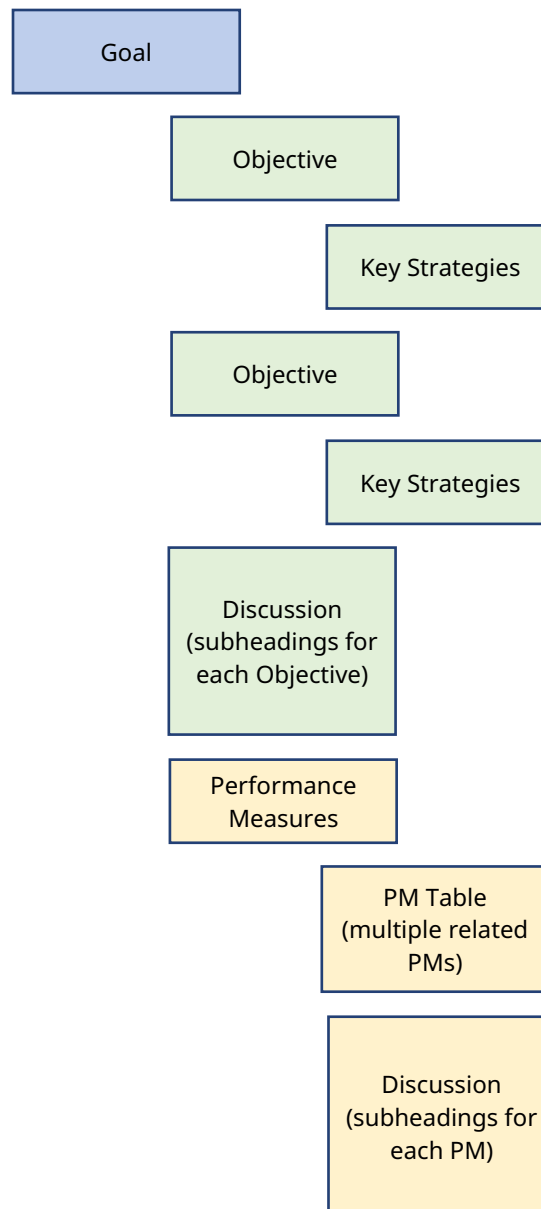
Balanced: The most effective combination of performance measures is balanced among the financial, non-financial, and all key program areas, so that the combined total of measures provides readers with an objective and encompassing view of the organization's performance.

Performance Planning – Goal and Subsection Flexibility

Recommended format



Alternate format



Each objective, related strategies and discussion sections should speak to a cohesive and concise narrative.

Performance measures are included as separate tables, each with a discussion that provides strong accountability.

This format (or a combination of the two) may be appropriate in circumstances where there would be a significant amount of duplication of content resulting from the other recommended format, or the content flow and readability would significantly benefit from the modified format.

As this approach has potential for reduced accountability if not appropriately implemented, please reach out to CABRO Portfolio Leads through ministry contacts prior to development of the sections to discuss if this format is appropriate.

Additional Writing Resources

- [Writing Guide for Indigenous Content](#)
- [Web Style Guide](#)
- [Plain Language Course](#)

Performance Planning Examples

Note regarding examples used:

Goals, objectives, strategies, and performance measure examples provided below are a combination of fictional and previously published content. Examples of previously published content are used for the sole purpose of explaining concepts only and are not to be evaluated against recommendations or requirements in these guidelines. These were developed under different guidelines and context.

In addition, statements of potential goals, objectives and performance measures were developed solely to facilitate understanding and learning with examples.

Goal Examples

Examples of concise and well-written goal statements	
Goal Statement	Rationale
✓ The justice and public safety sector in British Columbia is fair (AG Goal 1, PSSG Goal 2, 2021/22)	This goal is very much a guiding star of the organization's mandate and is broad and outcome focused. It speaks to an ideal state and doesn't speak to actions to be taken.
✓ British Columbians in need have services, supports and opportunities that make life better (SDPR Goal 2, 2022/23)	While this goal could be a bit more specific, the emphasis it puts on British Columbians coming first and foremost allows for strong alignment of objectives and strategies.
✓ B.C. is a leader in using innovative forest products and building systems (FII, Goal 2, 2021/22)	Being the best is an aspirational and motivational outcome, and while this goal is focused specifically on an industry, it's still able to provide the organization a long-term vision to align their work towards.

Nearly-there Goals

Sometimes objectives or actions make their way into goal statements, and while it's not wrong for these to be sought out, often asking "why" once or twice in response to the statement will help refocus these statements on what the goal truly is.

In other words, goals focus on the reasons work is to be done, not focus on the work itself.

Examples of **nearly-there** goals that contain elements of outcomes as well as *objectives and/or strategies*:

Nearly There	Reworked
x <i>Capitalize on our strengths, including low-carbon and Environmental, Social and Governance advantages, to build a brand that <u>attracts investment, accelerates exports and supports business growth in British Columbia.</u></i>	✓ Potential goal: The “B.C. brand” increases the attraction of investments, accelerates exports and supports business growth in British Columbia. ✓ Potential objective: Increase [awareness/profile] of B.C.’s Environmental, Social, and Governance advantages among [investors].
x <i>Support Government in the implementation of strategic initiatives that strengthen <u>B.C.’s position as a preferred location for new and emerging technologies.</u></i>	✓ Potential goal: B.C. is a preferred location for new and emerging technologies. ✓ Potential objective: Increase the success rate of entrepreneurs in building their companies in B.C.

Examples of **nearly-there** goals that are missing key elements:

Nearly There	Reworked
x <i>Build capacity and provide leadership and expertise in [sector].</i> <ul style="list-style-type: none"> Doesn’t answer “why are we doing this”, and as a result, speaks to actions instead of outcomes. 	✓ Potential goal: [Participants] have engaging, positive and valuable experiences within B.C.’s [sector]. ✓ Potential objective: Improve awareness of the value proposition in [sector] amongst B.C. [participants].
x <i>Improved service delivery through alignment with principles of Equity, Diversity, Inclusion and Belonging (EDIB), Reconciliation, sustainability and resiliency as well as lessons learned from the COVID-19 pandemic.</i> <ul style="list-style-type: none"> Again, largely focused on the “how” rather than the outcomes. The text after “through” is more similar to a list of strategies. 	✓ Potential goal: [Organization]’s services are sustainable and accessible to all British Columbians. ✓ Potential objective: Reduce and eliminate barriers to [Organization] service accessibility, including attitudinal, systemic, physical, information, and technological barriers.

Objective Examples

Here are some examples of clear and concise objectives for reference:

Objective	Rationale
Open markets for B.C. wood products in India (FII, Objective 2.2, 2022/23)	Action-oriented, but broad enough to encompass many activities that will contribute towards completion. Progress is trackable, given there are numerous well-defined and common metrics relating to market development. There is no mention of how this will happen, leaving that to the strategies to further explain.
Support B.C. communities, First Nations, Indigenous and other underrepresented peoples to increase participation in established and emerging economic sectors. (JERI, Objective 3.1, 2022/23)	This one is a bit broader but is still specific enough to be a good objective – the focus is around increasing participation. “Other underrepresented peoples” could be more defined, and split into another objective, but if the efforts made by the organization will be implemented broadly to impact all those mentioned in the objective, that may not be necessary. Performance measurement will be important with an objective like this, establishing baselines and targets to consider this objective achieved.

Each of these examples states a clear outcome the organization is aiming for but does not go into detail on how that will be achieved—those details will be included in the key strategies section.

In developing objectives for a service plan, keep in mind objectives can easily lose their impact in a couple of ways.

First, by having an objective that is too broad to achieve, and instead reads more like a goal—these often lack achievability and timeliness. If your objective meets the criteria above for what makes a good goal statement, it’s likely too high-level.

Second, by trying to include too many outcomes in one objective. Often some of the aspects of the objective would be more suited as an activity to be undertaken over the year. **If an organization is struggling to keep the number of key strategies below 5 to meet an objective, it may be not focused enough.**

The following is an objective that contains multiple outcomes:

- Champion anti-racism across government, address systemic discrimination, and support communities to respond to public incidents of racism and hate.

In this instance, the three components of the objective could stand alone even though they are related to anti-discrimination. Work done to champion anti-racism across government may be more focused on cross-government collaboration and internal process evaluation; addressing systemic discrimination may be more focused on policy work; and supporting communities would involve more outreach and engagement.

A clear objective with a single focus will also ensure that the 3-5 key strategies are focused on achievement of that objective. When there are multiple outcomes in a single objective, a compromise must be made to either include more key strategies to cover each component (making some ineffective at achieving other parts of the objective and thus reducing their value) or have fewer key strategies and run the risk of achieving all key strategies but not achieving all parts of the objective even if those actions are successfully completed.

Here is the previously stated objective reworked as two, more action-focused ones:

Example objective with multiple components	
Champion anti-racism across government, address systemic discrimination, and support communities to respond to public incidents of racism and hate.	
Reworked	Rationale
Potential Objective: Introduce a new Anti-Racism Act that better serves everyone in B.C.	Championing anti-racism across government may be difficult to define and measure success against. In this example, anti-racism legislation was listed as a strategy, but it may be better suited as an objective. Introduction of legislation could take multiple years and has defined activities to use as key strategies. Instead of carrying it forward as a key strategy each year, making it an objective allows the organization to list more specific and focused actions to be taken during the fiscal and improve accountability to the outcome.
Potential Objective: Improve the value and availability of data essential to addressing systemic discrimination in sectors such as policing, health care and education.	Addressing systemic discrimination is a very high-level goal, so bringing this down into a more specific outcome that the organization can work towards will help focus efforts.

Key Strategies Examples

As mentioned previously, when developing the key strategies, keep in mind the following:

- If the strategies are completed, will the objective be accomplished?
- If the strategies are not completed this fiscal year, will the objective be on track for completion in the three-year time frame?
- Is the strategy measurable, such that you can report out on it in the key results section of the annual service plan report?

Example Objective	
Increase the success rate of entrepreneurs in building their companies in B.C.	
Potential Key Strategy	Rationale
Develop new in-person event opportunities for entrepreneurs in under-represented industries to network with established companies and suppliers.	<p>This strategy would involve hosting in-person events, which many readers can understand to be helpful towards the objective. That said, hosting events isn't a measure of success, so with this strategy there would need to be some thought put into how success of these events will be measured.</p> <p>While performance measures are to be focused on Goals in this service plan, strategies should have some form of measurable component to speak to. In this example, an organization may mention in the discussion that they aim to host at least 4 or 5 events in a year and intend to survey attendees afterwards on the benefits and opportunities each event provided, in order to improve the subsequent events.</p> <p>When it comes time to report, attendee experiences can be consolidated into a high-level account for how the events went in the year and if they contributed to the objective meaningfully.</p>
Increase the number of business plan submissions to _____ website for consultation.	If there's a service that is offered to support entrepreneurs in development of their business plans – widely understood to be a key to success – increasing the number of subscribers to that service would be a straightforward strategy to include and can be reported out on as a metric.
Increase visitor traffic to (investing in BC support site)	Improving web traffic to resource sites purpose-built to support new BC entrepreneurs is an easily relatable strategy that has trackable components to ensure progress is made and has a clear linkage to the objective.

Guidelines Updates – Version Changes

For reference, see table of changes below for updates to the guidelines between versions.

Guidelines Version	Changes from previous version
Version 1.0 (Service Plan 2024/25 launch version)	