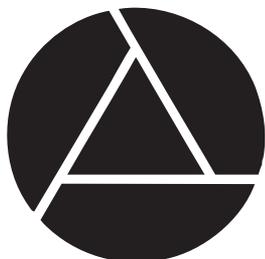


2005/2006 : Report 10



# Auditor General of British Columbia

Building Better Reports:  
Our Assessment of the 2004/05 Annual Service Plan  
Reports of Government

**Appendix A:**  
Annual Service Plan Reports Assessed

(The Individual Assessments)

March 2006



This is Appendix A to the report *Building Better Reports: Our Assessment of the 2004/05 Annual Service Plan Reports of Government*. Information contained in these individual assessments should be used in conjunction with that report. The assessments, by Ministry and Crown agency, set out our assessment of the degree to which the annual service plan reports have incorporated the BC Reporting Principles.

The full report, including this appendix is also available on our website at <http://www.bcauditor.com> or by contacting the Office directly at 250 387-6803 or toll free through Enquire BC at: 1-800-663-7867



# Appendix A: Annual Service Plan Reports Assessed

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*Government-Wide*

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## Annual Strategic Plan Report of the Government of British Columbia

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place		◆					
In Process		● ■	◆ ● ■			■	◆
Start-up	◆ ● ■			◆ ● ■	● ■	◆ ●	● ■

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report lists the values that guide the government’s operations.

*To improve in this area the report should explain the full scope of operations that constitute the Government of British Columbia. The report should describe the range of core business areas, programs, services and products provided by government, and to whom. An overview of how the government delivers its programs and services (directly and through others,) and how it ensures others deliver what it wants, should also be included in the report. The report should better describe how government is guided by its values in delivering its programs and services. The governance structure should also be explained, including the accountability relationships between government, its ministries, Crown agencies and other organizations.*

### Principle 2: Link Goals and Results

There are clear links between the goals and objectives of the government although the purpose and mission are not clear. The report provides measures for each of its objectives. The performance measures go beyond simple inputs to include more informative outputs. The report explains why the performance measures are relevant to the government’s goals and objectives.

*To improve in this area the report should fully explain the “chain of events” the government followed from its strategic planning through to its public reporting. The report also should focus on the full range of issues that concern the public and legislators including outputs and some short term outcomes. Variances between planned and actual results need to be identified and fully explained.*

# Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Strategic Plan Report of the Government of British Columbia

## **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the government's stakeholders and to achieving its vision.

*To improve in this area of reporting the report should clearly state why goals and objectives are important, and what achieving them means to the public and legislators. The government also should explain what is critical in achieving its goals and objectives and the few critical aspects of performance.*

## **Principle 4: Risk and Capacity**

The report identifies some risks.

*To improve in this area of reporting the report should summarize the key risks government faces and the strategies for prioritizing and dealing with them. The report should explain how risk management affected results. The current status of key areas of capacity should also be described, and the report should explain how government's capacity and the capacity of partners affected results.*

## **Principle 5: Link Resources, Strategies and Results**

The report contains no financial information.

*To improve in this area of reporting, the report should provide financial information and explain planned and actual costs for each core business area, goal, objective, strategy or result achieved. The report should explain how current funding compares to past and forecast funding. Key financial variances and any changes in funding that affected the achievement of planned performance targets should also be explained. The report should provide financial trend information for expenditures and key revenue generating activities should also be described.*

## **Principle 6: Comparative Information**

Actual performance is reported in relation to government's strategic plan for most measures and there is sufficient consistency in the format and structure of the plan and report to allow readers to understand the connection between the two documents. The report contains trend information, although it lacks explanation of what the reader is expected to learn from trends.

*To improve in this area of reporting, where goals, objectives, measures or targets are not reported as planned, full explanations should be provided. Where available and relevant, the report should include benchmark information of other governments and as well as relevant economic, social or demographic information to put its results into context.*

**Principle 8: Disclose Basis for Key Reporting Judgements**

The report describes why the government chose its performance measures.

*To improve in this area of reporting the report should describe why government chose its goals and objectives. It should also identify sources of information and include concise explanations of how measures are derived and the period to which data applies. The report should also explain how performance targets were selected and why the reader should have confidence in the reliability of the information presented. Results should be interpreted in a balanced way, addressing both successes and shortcomings.*



## *Ministries*

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Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Finance

## Ministry of Finance

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place		■				■	
In Process	● ■	◆ ●	◆ ● ■	◆ ●		◆ ●	● ■
Start-up	◆			■	◆ ● ■		◆

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry’s public purpose and its mission. The ministry’s core business areas, clients and key stakeholders are also clearly described. The report lists the values that guide the ministry’s operation.

*To improve in this area of reporting, the ministry should... describe key accountability and reporting relationships and explain how the delivery of its programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

The report explains why the measures are relevant to the ministry’s goals and objectives. Performance measures go beyond just inputs and simple outputs towards including more informative outputs focusing on issues that concern the public and legislators. Variances between planned and actual results are explained. The report fully explains the “chain of events” the organization followed from its vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting.

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Finance

### **Principle 3: Few Critical Aspects**

The report clearly states why goals, objectives and measures are important, and what achieving them means to the public and legislators. The report focuses on the few critical aspects of performance in achieving its goals and objectives. The report explains how the ministry's performance is linked to government wide direction.

*To improve in this area of reporting, the ministry should...ensure that key results are clear and readily apparent. What is important to the government at the overall corporate level as reflected in the government's strategic plan should also be addressed.*

### **Principle 4: Risk and Capacity**

The report describes some risk management strategies.

*To improve in this area of reporting, the ministry should ... clearly describe the key risks faced by the ministry and the strategies for prioritizing and dealing with them. The ministry should explain how risk management affected results. The current status of key areas of capacity should also be described, including an explanation of how capacity affected the results achieved.*

### **Principle 5: Link Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business areas and financial variances are explained.

*To improve in this area of reporting, the ministry should ... provide financial trend information for expenditures and describe key cost recovery activities. Explanations of how current recoveries compares to past and forecast recoveries should be provided. The ministry should also explain the linkage between financial and other performance information and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report contains sufficient information to judge the ministry's performance relative to past performance and benchmark information has been included for some performance measures. Year-over-year data inconsistencies that could impact a reader's understanding of trend comparisons are fully explained.

*To improve in this area of reporting, the ministry should... provide relevant economic, social or demographic information to put its results into context.*

Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Finance

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and the period of data reported. The report also describes why the organization chose its goals, objectives and performance measures. Management publicly affirms its responsibility for the contents of the report and discloses some limitations in the information presented.

*To improve in this area of reporting, the ministry should... explain how its measures are compiled and explain how its performance targets have been selected. The ministry should provide full interpretations of its results, and explain why the reader should have confidence in the reliability of the information presented.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Education

## Ministry of Education

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	■						
In Process	◆	◆ ■	◆ ● ■			◆ ■	◆ ■
Start-up	●	●		◆ ● ■	◆ ● ■	●	●

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry’s public purpose and describes its core business areas, and the programs provided by these. The report clearly identifies clients and key stakeholders. The report clearly explains the governance structure under which the ministry operates and the accountability relationships with school boards and other key partners. The report explains how the organization delivers programs through others and how it ensures others deliver what it wants. The report makes clear that the ministry is guided by public sector values in delivering its programs.

### Principle 2: Link Goals and Results

There are clear linkages between goals and objectives, and they are consistent with the ministry’s mission and public purpose. The report provides measures for each of the ministry’s objectives and some performance measures go beyond simple inputs and outputs. The report has also begun to discuss the relevance of the performance measures used, however the linkage of some measures to the related goals and objectives is not clear. The report has begun to explain variances between planned and actual results.

*To improve in this area of reporting, the ministry should... clearly explain the linkages between its mission, goals, objectives, strategies and performance measures and fully explain why performance measures are relevant to goals and objectives. The ministry also should focus on the full range of issues that concern the public and the legislators.*

### **Principle 3: Few Critical Aspects**

The report focuses on goals and objectives that are critical to the ministry's stakeholders and achieving its purpose or vision. The report has begun to state why goals, objectives, and measures are important, and what achieving them means to the public and legislators. However, as linkages between goals, objectives, and measures in some cases are weak the report has not adequately demonstrated why some performance measures are important. The report also does not adequately measure some goals and objectives as the measures used are narrowly focused. The report provides only some of the "few critical aspects of performance" that legislators and the public would use to judge the ministry's success.

*To improve in this area of reporting, the ministry should ... fully report why performance measures are important, and what achieving them means to the public and legislators. The ministry should also explain what is critical to achieving its goals and objectives and identify the few critical aspects of performance. Key results should be clear and readily apparent.*

### **Principle 4: Risk and Capacity**

This report identifies some risks in the ministry's internal and external operating environments, but does not adequately describe how these risks impacted performance results or influenced the choice of strategies. The report does not, in any meaningful way, describe the ministry's current capacity nor how capacity affected its results. Existing resources are described, but without any reference to whether these resources were sufficient to meet either past or future objectives.

*To improve in this area of reporting, the ministry should ... fully describe key risks in the internal and external operating environment, including critical capacity issues, and their expected impact on the ministry. The ministry should summarize the key risks faced, and the strategies for prioritizing and dealing with them. The ministry should explain how risk management effected results. The ministry should describe the current status of key areas of capacity and explain how capacity affected the results achieved, including the capacity of partners or the private sector. The ministry should summarize the impact of its strategies and actions in managing risks or in capitalizing on its opportunities.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains basic financial information and explains planned and actual costs in terms of core business area. The report has begun to explain key financial variances identified.

*To improve in the area of reporting, the ministry should ... provide financial trend information for expenditures and fully explain key financial variances. Explanations of how current funding compares to past and forecast funding should be provided. The ministry should also link financial and other performance information and identify critical measures of efficiency.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Education

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report has several years of baseline information for most measures allowing the reader to judge the ministry's performance relative to past performance. The report has also begun to compare performance against accessible benchmark information for student achievement. The report has begun to provide relevant economic, social or demographic information to put its results into context.

*To improve in the area of reporting, the ministry should... relate more fully economic, social or demographic information to actual performance in order to put results into context.*

### **Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identified the sources of information, including a concise explanation of how measures are derived and the period data relates to. The report has begun to explain how performance measures were selected and why the reader should have confidence in the reliability of the information. Management has interpreted the results for the performance measures presented.

*To improve in the area of reporting, the ministry should... improve some explanations for how some performance measures were selected and why the reader should have confidence in the reliability of the information. The ministry should also improve the interpretation of results, reporting both successes and shortcomings in a balanced way.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Human Resources

**Ministry of Human Resources**

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place		■					
In Process	◆ ● ■	◆ ●	◆ ● ■		●	● ■	◆ ● ■
Start-up				◆ ● ■	◆ ■	◆	

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

**Principle 1: Public Purpose Served**

The report explains the ministry’s public purpose and its mission. Core business areas, programs and services are described, and the report identifies the ministry’s clients. The report has begun to describe key accountability relationships. The report has begun to describe how the ministry’s values guide its operations.

*To improve in this area of reporting, the ministry should ... clearly explain how it delivers programs and services through others and explain how it ensures others deliver what it wants. The ministry should fully describe key accountability and reporting relationships and clearly explain how the delivery of its programs and services are guided by public sector values.*

**Principle 2: Link Goals and Results**

There are linkages between the goals, objectives, strategies and performance measures and they are consistent with the ministry’s mission and public purpose. Performance measures are provided for each objective and include both output and outcome measures. The report explains why most performance measures are relevant to the ministry’s goals and objectives. Variance between planned and actual results are identified and explained for some measures.

*To improve in this area of reporting, the ministry should ... fully explain the linkages between its mission, goals, objectives, strategies and performance measures. The ministry should also fully explain all variances between planned and actual results.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Human Resources

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals, objectives and performance measures that are critical to the organization's stakeholders and to achieving its purpose or vision. Key results are clear and readily apparent. The report addresses what's important at the overall corporate level as reflected in the government's strategic plan.

*To improve in this area of reporting the ministry should... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The ministry should also explain what is critical in achieving its goals and objectives and the few critical aspects of performance.*

### **Principle 4: Risk and Capacity**

The report identifies risks in the ministry's external operating environment. Existing financial and ministry staffing capacity are described.

*To improve in this area of reporting, the ministry should... summarize the key risks it faces and the strategies for prioritizing and dealing with them. The ministry should explain how risk management strategies affected results. Key areas of capacity, including the capacity of partners, and the impact of capacity on the results achieved, should also be described.*

### **Principle 5: Link Resources, Strategies and Results**

Planned and actual costs are provided by core business area and key financial variances are explained.

*To improve in this area of reporting, the ministry should... provide key financial trend information and explain how current funding compares to past and forecast funding. The ministry should also link financial and non-financial information and report on critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report contains economic, social and demographic information. For most performance measures there is sufficient information to judge the organization's performance relative to past performance.

*To improve in this area of reporting, the ministry should... include relevant economic, social or demographic information that puts the results into context. Where available and relevant, the report should include benchmark information of other organizations.*

Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Human Resources

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and describes why the ministry chose its goals, and performance measures. Management has publicly affirmed its responsibility for the contents of the report.

*To improve in this area of reporting, the ministry should ... provide a concise explanation of how measures are derived and how performance targets were selected. The report should contain management's interpretation of the results and describe why management is confident that the data is relevant and reliable.*



## Ministry of Sustainable Resource Management

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	■						
In Process		◆ ● ■	◆ ● ■	●	● ■	■	
Start-up	◆ ●			◆ ■	◆	◆ ●	◆ ● ■

◆ 2002/03 Assessment

● 2003/04 Assessment

■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose and its mission. Core business areas are described and an overview of the programs and services is provided. Key clients and market served are also identified. The report explains the ministry's reporting relationships and the interrelationships between the ministry and other public sector organizations. The report makes clear that the ministry is guided by governance principles for sustainability.

*To improve in this area of reporting, the ministry should... explain how it delivers programs through others and how it ensures others deliver what it wants.*

### Principle 2: Link Goals and Results

There are clear linkages between the goals and objectives, and they are consistent with the ministry's mission and public purpose. The report provides performance measures for each objective. Variances between planned and actual results are identified.

*To improve in this area of reporting, the ministry should... clearly explain the linkages between its mission, goals, objectives, strategies and performance measures and focus on the full range of issues that concern the public and legislators. Variances between planned and actual results should be fully explained.*

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the ministry's stakeholders and to achieving its purpose or vision. A wider array of performance information is presented than in start up. The report explains how the organization's performance is linked to government-wide direction.

*To improve in this area of reporting, the ministry should... explain what is critical in achieving its goals and objectives and the few critical aspects of performance. What is important to the government at the overall corporate level, as reflected in the government's strategic plan, should also be addressed.*

### **Principle 4: Risk and Capacity**

The report describes the current status of some key areas of capacity.

*To improve in this area of reporting, the ministry should... summarize the key risks it faces and the strategies for prioritizing and dealing with them. The report should also explain how risk management strategies affected results. The current status of key areas of capacity, including the capacity of partners, and the impact of capacity on the results achieved should also be described.*

### **Principle 5: Link Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business areas. The nature of funding and key revenue generating activities are also described. The report explains how changes in funding affected the achievement of planned performance targets and key financial variances are also explained. The report begins to make linkages between financial and other performance information by linking resources to goals.

*To improve in this area of reporting, the ministry should... provide financial trend information for expenditures and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is reported in relation to the service plan. Results are reported in relation to the goals, objectives and performance measures outlined in the plan. Year-over-year data inconsistencies that could impact a reader's understanding of trend comparisons are fully explained. The report contains relevant economic, social or demographic information to put the ministry's results into context. The report has one year of baseline information for most measures to compare results against.

*To improve in this area of reporting, the ministry should... provide trend information for its performance measures so that readers are able to judge the ministry's performance relative to past performance. Where available and relevant, the report should include benchmark information of similar organizations or best practices.*

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report explains why measures have been chosen. Management publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, the ministry should... explain how measures are compiled and identify the sources of information and the period of data reported. The report should also explain how performance targets were selected. The ministry needs to provide full interpretations of its results, and explain why readers should have confidence in the reliability of the information presented.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Forests

## Ministry of Forests

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place			●				
In Process	◆ ■	◆ ● ■	◆ ■		● ■	◆ ● ■	◆ ● ■
Start-up	●			◆ ● ■	◆		

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report has only begun to describe how public sector values guide the organization’s operations. The report describes the organization’s core business areas, and the programs and services provided by these. The report clearly identifies clients, key stakeholders and, when relevant, the markets served. The report explains how the organization delivers the Forest Investment program through others, and how it ensures the program delivers what it wants. The report has begun to explain other factors that are critical to understanding performance.

*To improve in this area of reporting, the ministry needs to ... explain the governance structure under which the Ministry operates and accountability relationships with service delivery partners. The report should clearly explain how the ministry is guided by public sector values in delivering its programs and services.*

### Principle 2: Linking Goals and Results

There are clear linkages between the goals and objectives, and they are consistent with the organization’s mission and public purpose. The report provides measures for each of its objectives. Performance measures go beyond just inputs and simple outputs towards including more informative outputs and outcomes. Variances between planned and actual results are identified and the report has begun to include some explanations around what the ministry intends to do in the future.

*To improve in this area of reporting, the ministry needs to ... fully explain the “chain of events” it followed from its vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting. The ministry should further explain the links from the ministry’s goals and objectives through the outcomes to the measures identified. Variances from performance targets need to be fully explained.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Forests

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the ministry's stakeholders and to achieving its purpose or vision. The report has begun to explain what is critical to the ministry in achieving its goals and objectives. The report contains a large assortment of measures, encompassing both outputs and outcomes, presented in too much detail. The report addresses what is important to the government at the overall corporate level as reflected in the government's strategic plan. Key results are readily apparent.

*To improve in this area of reporting, the ministry needs to ... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The report should also make clear when an objective has been achieved rather than 'mostly' achieved. The ministry should ensure that measures identified in the Government's strategic plan are included in the Ministry's annual report.*

### **Principle 4: Risk and Capacity**

The report identifies some risks in the ministry's internal and external operating environments and has discussed their impact on the industry but not specifically the Ministry. Capacity has not been meaningfully discussed.

*To improve in this area of reporting, the ministry needs to ... summarize the key risks faced by the organization, and the strategies for prioritizing and dealing with them. The report should explain how risk management affected results and summarize the impact of its strategies and actions in managing risks or capitalizing on opportunities. The report must also describe the current status of key areas of capacity, which may include performance information related to capacity.*

### **Principle 5: Linking Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business areas, and variances are identified. The report has begun to explain the effect that changes in funding have on the achievement of planned performance targets. The report makes clear the nature of funding and explains key revenue generating activities. The report has begun to make linkages between financial and other performance information by linking resources to core business areas and by linking expenditures to goals.

*To improve in this area of reporting, the ministry needs to ... provide financial trend information for expenditures and fully explain key financial variances. Explanations of how current funding compares to past funding should be provided. The ministry also needs to more fully link financial and other performance information and identify critical measures of efficiency.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Forests

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. Any year-over-year data inconsistencies that could impact a reader's understanding of trends comparisons are fully explained. The report also contains relevant economic, social or demographic information to put its results into context. The report has one or more years of baseline information for most measures to compare results against.

*To improve in this area of reporting, the ministry needs to... include sufficient information to judge its performance relative to past performance, allowing the reader to understand whether performance is improving, deteriorating or remaining unchanged. Where available and relevant the report also needs to include benchmark information of other organizations in the same sector or industry, industry standards, or best practices.*

### **Principle 8: Disclose Key Reporting Judgements**

The report identifies sources of information and describes why the ministry chose its goals, objectives and performance measures. Where information is incomplete the report provides either a baseline or indicates when the information will be available. Where changes have been made since the prior year, the report clearly explains the reasons for changes to goals, objectives or performance measures. Management publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, the ministry needs to... provide a concise explanation of how measures are derived and the period data applies to. An explanation of how performance targets were selected should also be provided. The ministry needs to explain why the reader should have confidence in the relevance and reliability of the information presented.*



## Ministry of Water, Land and Air Protection

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	◆ ● ■	◆ ● ■	◆ ● ■	◆ ● ■	● ■	◆ ● ■	◆ ●
Start-up					◆		■

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose and its mission. The report describes the ministry's core business areas, programs and services and identifies clients and key stakeholders. The report has begun to describe how public sector values guide its operations.

*To improve in this area of reporting, the ministry should ... fully explain how services and programs are delivered, how programs and services are delivered through others and how it ensures others deliver what it wants. The ministry also needs to describe key accountability and reporting relationships and explain how the delivery of its programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

There are clear linkages between the goals and objectives and they are consistent with the mission and public purpose. The report explains why each performance measure is relevant. Variances have been identified.

*To improve in this area of reporting, the ministry should ... fully explain the linkages between its mission, goals, objectives, strategies and performance measures. The report should also focus on the full range of issues that concern the public and legislators and provide measures for each of its objectives. Variances between planned and actual results should be fully explained.*

### **Principle 3: Few Critical Aspects**

The report clearly states why the ministry's goals are important to the public and the legislators. The report explains how the organization's performance is linked to government-wide direction and it provides some of the few critical aspects of performance that legislators and the public would use to judge the ministry's success.

*To improve in this area of reporting, the ministry should... clearly state why its objectives, and measures are important and what achieving them means to the public and legislators. The report should also explain the few critical aspects of performance and ensure results are clear and readily apparent. What's important to the government at the overall corporate level, as reflected in the government's strategic plan, should also be addressed.*

### **Principle 4: Risk and Capacity**

The report describes key risks in the internal and external operating environment and risk management strategies to deal with them. The report also describes strategies to increase operational capacity and briefly describes how these strategies influenced choices in delivering programs and services.

*To improve in this area of reporting, the ministry should... summarize the key risks it faces and the strategies for prioritizing and dealing with them. The ministry should explain how risk management strategies affected results. Key areas of capacity, including the capacity of partners and the impact of capacity on the results achieved, should also be described.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains planned and actual costs by core business areas and financial variances are identified. The nature of funding is described. The report includes financial trend information for expenditures and explanations for changes in expenditures from the previous year are also provided. The report begins to make linkages between financial and performance information by linking expenditures to the ministry's goals.

*To improve in this area of reporting, the ministry should... fully explain key financial variances and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan and the report describes some environmental, economic, social, and demographic factors that impact the ministry. The report has begun to compare performance results against benchmark information. Year-over-year data inconsistencies that could impact a reader's understanding of trend comparisons are fully explained.

*To improve in this area of reporting, the ministry should... provide trend information for its performance measures so that readers are able to judge the ministry's performance relative to past performance. Where available and relevant, the report should include additional benchmark information of similar organizations or best practices.*

### **Principle 8: Disclose the Basis for Key Reporting Judgements**

The report describes why the ministry chose its goals, objectives and performance measures. Sources of information, including a concise explanation of how measures are derived and the period of data reported are also provided. The report describes limitations in the information presented and discloses management's confidence in the reliability of the results.

*To improve in this area of reporting, the ministry should... explain how performance targets were selected. The ministry should also provide full interpretations of its results and explain when unreported performance measures will become available.*



## Ministry of Advanced Education

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place			◆				
In Process	◆ ■	◆ ● ■	● ■			■	◆ ■
Start-up	●			◆ ● ■	◆ ● ■	◆ ●	●

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose and mission. The report describes the core business areas, programs and services provided. Clients, key stakeholders and relevant markets served have been identified. The report has begun to explain the governance and accountability structure under which it and educational institutions operate. The report has begun to explain how public sector values guide its operations.

*To improve in this area of reporting, the ministry should... fully explain how it provides services through educational institutions and how accountability relationships enable it to ensure that services delivered meet the ministry's goals. The report should also disclose how the delivery of services is guided by public sector values.*

### Principle 2: Link Goals and Results

There are clear linkages between goals and objectives, and they are consistent with the ministry's mission and public purpose. The report provides measures for each of the ministry's objectives and some performance measures go beyond simple inputs and outputs. The report has also begun to discuss the relevance of the performance measures used, however some measures do not appear to focus on relevant outcomes.

*To improve in this area of reporting, the ministry should... clearly explain the linkages between its mission, goals, objectives, strategies and performance measures and fully explain why its performance measures are relevant to its goals and objectives. The ministry also should focus on the full range of issues that concern the public and the legislators. Variances between planned and actual results should be fully explained.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Advanced Education

### **Principle 3: Few Critical Aspects**

The report focuses on goals and objectives that are critical to the ministry's stakeholders and achieving its purpose or vision. The report has begun to state why goals, objectives, and measures are important, and what achieving them means to the public and legislators. As linkages between goals, objectives, and measures in some cases are weak the report has not adequately stated why many performance measures are important. The report provides some of the "few critical aspects of performance" that legislators and the public would use to judge the ministry's success.

*To improve in this area of reporting, the ministry should... report why goals, objectives and measures are important, and what achieving them means to the public and legislators. The ministry should also explain what is critical in achieving its goals and objectives and identify the few critical aspects of performance. Key results should be clear and readily apparent.*

### **Principle 4: Risk and Capacity**

Existing resources are identified. The report has begun to describe some key risks in the operating environment and their expected impact on the ministry. The report has begun to describe the current status of some aspects of capacity.

*To improve in this area of reporting, the ministry should... clearly describe key risks and the potential impact on their organization, and should summarize strategies for prioritizing and dealing with risks identified. This ministry should explain how risk management strategies affected results. The ministry should explain how capacity is affected by the results achieved, including the capacity of educational institutions and other partners.*

### **Principle 5: Link Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business area and variances are identified.

*To improve in this area of reporting, the ministry should... provide financial trend information for expenditures and fully explain key financial variances. Explanations of how current funding compares to past and forecast funding should be provided. The ministry should also link financial and other performance information and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report has several years of baseline information for most measures. The report has begun to provide relevant economic, social or demographic information to put its results into context. There are some year-over-year data inconsistencies, however, they are explained.

*To improve in this area of reporting, the ministry should... provide sufficient information and discussion of results to allow readers to judge whether performance is improving, deteriorating or remains unchanged. The ministry should expand the relevant economic, social or demographic information to put its results into context. Where available and relevant, the ministry should include benchmark information of similar organizations or best practices.*

### **Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies the sources of information and describes why goals, objectives and performance measures were chosen. Explanations are provided for any changes to performance measures.

*To improve in this area of reporting, the ministry should... describe why it is confident that the data is relevant and reliable. The report should provide reasonable interpretations of results, reporting both successes and shortcomings in a balanced way. The report should more clearly explain how performance measures and targets were selected, in particular identifying those that represent the few critical measures of performance.*



## Ministry of Agriculture, Food and Fisheries

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	■	◆ ● ■	● ■	■		■	
Start-up	◆ ●		◆	◆ ●	◆ ● ■	◆ ●	◆ ● ■

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose and its mission and core business areas are described. Clients and key stakeholders are identified and accountability relationships with key partners are explained. The report has begun to describe how public sector values guide the ministry's operations.

*To improve in this area of reporting, the ministry should... fully describe its core business areas and the programs, products and services that it provides. The ministry should also explain how it delivers programs through others and how it ensures others deliver what it wants. The ministry also needs to explain how the delivery of ministry programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

There are clear linkages between the ministry's goals and objectives and they are consistent with the ministry's mission and purpose. Performance measures are starting to go beyond just inputs and simple outputs towards including more informative outputs. Variances between planned and actual results are explained.

*To improve in this area of reporting, the ministry should... fully explain the linkages between its mission, goals, objectives, strategies and performance measures. The ministry should also focus on the full range of issues that concern the public and the legislators.*

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the ministry's stakeholders and to achieving its purpose or vision. A wider array of performance information is presented than in start up and key results are clear and readily apparent. The report explains how the ministry's performance is linked to government-wide direction.

*To improve in this area of reporting, the ministry should... clearly state why goals, objectives, and measures are important and what achieving them means to the public and legislators. The ministry should also explain what is critical in achieving its goals and objectives and the few critical aspects of performance. What is important to the government at the overall corporate level as reflected in the government's strategic plan should also be addressed.*

### **Principle 4: Risk and Capacity**

The report summarizes the key risks facing the Ministry and its strategies for dealing with them. The report explains how risk management strategies affected program results and summarizes the impact of the Ministry's strategies and actions in managing risks and capitalizing on its opportunities.

*To improve in this area of reporting, the ministry should... describe the current status of key areas of capacity including the capacity of service delivery partners. The impact of capacity on the results achieved by the ministry should also be explained.*

### **Principle 5: Link Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business areas and variances are identified.

*To improve in this area of reporting, the ministry should... provide financial trend information for expenditures and fully explain key financial variances. Explanations of how current funding compares to past and forecast funding should be provided. Any changes in funding that affected the achievement of planned performance targets should also be explained. The ministry should also link financial and other performance information and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan and the report contains some economic, social, and demographic information about British Columbia's agricultural, food, and seafood industries. The report contains trend information for most industry measures.

*To improve in this area of reporting, the ministry should... provide trend information for its performance measures so that readers are able to judge the ministry's performance relative to past performance. Where available and relevant, the ministry should also include benchmark information from other jurisdictions or similar organizations.*

### **Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and provides a rationale for choosing most of the performance measures contained in the report. The period of data reported is provided for most measures and management publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, the ministry should... explain how each of its performance targets have been selected and explain how measures are compiled. The ministry should also provide full interpretations of its results and explain why readers should have confidence in the reliability of the information presented.*



## Ministry of Children and Family Development

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place						●	
In Process	● ■	◆ ● ■	◆ ● ■	●	●	◆ ■	◆ ● ■
Start-up	◆			◆ ■	◆ ■		

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose and its mission. Core business areas, programs and services are described, and the report clearly identifies the ministry's clients and stakeholders. The report has begun to describe how the ministry's values guide its operations.

*To improve in this area of reporting, the ministry should... explain how it delivers programs and services through others and explain how it ensures others deliver what it wants. The ministry should also describe key accountability and reporting relationships and clearly explain how the delivery of its programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

The report is beginning to make linkages between goals and objectives, and they are consistent with the ministry's mission and public purpose. The report provides performance measures for each of its objectives and explains why performance measures are relevant. Variance between planned and actual results are identified and explained for most measures.

*To improve in this area of reporting, the ministry should... fully explain the linkages between its mission, goals, objectives, strategies and performance measures. Performance measures should focus on the full range of issues that concern the public and the legislators. The ministry should also fully explain the variances between planned and actual results.*

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the ministry's stakeholders and to achieving its public purpose. The report is beginning to contain a wide array of performance information. Results are clear and readily apparent. The report links the ministry's performance to the government's strategic plan.

*To improve in this area of reporting the ministry should... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The ministry should also explain what is critical in achieving its goals and objectives and the few critical aspects of performance.*

### **Principle 4: Risk and Capacity**

The report identifies some risks in the ministry's internal and external operating environments. Existing resources are described.

*To improve in this area of reporting, the ministry should... summarize the key risks it faces and the strategies for prioritizing and dealing with them. The ministry should explain how risk management strategies affected results. Key areas of capacity, including the capacity of partners, and the impact of capacity on the results achieved, should also be described.*

### **Principle 5: Link Resources, Strategies and Results**

Planned and actual costs are provided by core business area and key financial variances are explained.

*To improve in this area of reporting the ministry should... provide key financial trend information and explain how current funding compares to past and forecast funding. The ministry should also link financial and non-financial information and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report contains relevant economic, social and demographic information to put results into context. The report contains at least one year of comparative information for most measures.

*To improve in this area of reporting the ministry should... where available and relevant, include benchmark information. The report should also contain sufficient information to judge the organization's current performance relative to past performance.*

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and describes why the ministry chose its goals, objectives, and performance measures. The report is beginning to explain how performance measures are derived and how performance targets were selected. Management has publicly affirmed its responsibility for the contents of the report and is beginning to provide interpretations of the results.

*To improve in this area of reporting, the ministry should... provide interpretations of its results. Management should describe why it is confident that the data is relevant and reliable. The report should also provide a concise explanation of how performance measures are derived and fully explain how performance targets were selected.*



## Ministry of Community, Aboriginal and Women's Services

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	■	◆ ● ■	■			■	■
Start-up	◆ ●		◆ ●	◆ ● ■	◆ ● ■	◆ ●	◆ ●

◆ 2002/03 Assessment

● 2003/04 Assessment

■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose and its mission. Core business areas, programs and services are described, and the report identifies the ministry's clients and stakeholders. The report has begun to describe how programs and services are delivered through others and how the ministry's values guide its operations.

*To improve in this area of reporting, the ministry should ... explain how it ensures others deliver what it wants. The ministry should also describe key accountability and reporting relationships and clearly explain how the delivery of its programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

There are clear linkages between most goals and objectives, and they are consistent with the ministry's mission and public purpose. The report includes performance measures for each of the objectives. The report has begun to explain why performance measures are relevant to the to the ministry's goals and objectives. Variance between planned and actual results are identified and explained.

*To improve in this area of reporting, the ministry should ... fully explain the linkages between its mission, goals, objectives, strategies and performance measures. Performance measures should focus on the full range of issues that concern the public and the legislators.*

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the organization's stakeholders and to achieving its purpose or vision. The report is beginning to contain a wide array of performance information. Results are clear and readily apparent. The report links the ministry goals to the government's strategic goals.

*To improve in this area of reporting the ministry should... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The ministry should also explain what is critical in achieving its goals and objectives and the few critical aspects of performance. What is important to the government at the overall corporate level, as reflected in the government's strategic plan, should also be addressed.*

### **Principle 4: Risk and Capacity**

The report identifies risks in the ministry's internal and external environments. Existing resources are described.

*To improve in this area of reporting, the ministry should... summarize the key risks it faces and the strategies for prioritizing and dealing with them. The ministry should explain how risk management strategies affected results. Key areas of capacity, including the capacity of partners, and the impact of capacity on the results achieved, should also be described.*

### **Principle 5: Link Resources, Strategies and Results**

Planned and actual costs are provided by core business area and key financial variances are explained. The report has begun to link financial resources to strategies.

*To improve in this area of reporting the ministry should... provide key financial trend information and explain how current funding compares to past and forecast funding. The ministry should also link financial and non-financial information and report on critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report has begun to include relevant economic, social and demographic information. The report includes one year of historical data for all measures.

*To improve in this area of reporting the ministry should... provide sufficient information to judge the ministry's performance relative to past performance. Where available and relevant, the ministry should include benchmark information.*

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and describes why the ministry chose its goals, objectives, and performance measures. Explanations for some of the changes to performance measures from the plan are not explained. The report includes management's interpretation of the results and management has publicly affirmed its responsibility for the contents of the report.

*To improve in this area of reporting, the ministry should... provide concise explanations of how performance measures are derived and explain how performance targets were selected. Management should describe why it is confident that the data is relevant and reliable.*



## Ministry of Energy and Mines

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	◆ ● ■	◆ ● ■	◆ ● ■			■	■
Start-up				◆ ● ■	◆ ● ■	◆ ●	◆ ●

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the organization's public purpose, as outlined in enabling legislation, and it adequately explains the organization's mission. The report describes the organization's core business areas, and the programs, services or products provided by these. The report clearly identifies clients, key stakeholders and, when relevant, the markets served. The report explains the governance structure under which the organization operates. Similarly, accountability relationships with key partners and subsidiaries are described. The report has only begun to describe how public sector values guide the organization's operations.

*To improve in this area of reporting, the ministry needs to ... clearly explain how the ministry delivers programs, products or services through others, and how it ensures others deliver what it wants. The ministry also needs to clearly describe how it is guided by its values in delivering its programs and services.*

### Principle 2: Linking Goals and Results

The report explains the links between vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting. The report provides measures for each of its objectives. The report explains variances between planned and actual results.

*To improve in this area of reporting, the ministry needs to ... fully explain the variances from performance targets to actual results. The ministry also needs to focus on the full range of issues that concern the public and the legislators by including outputs and some short term outcomes (such as efficiency and timeliness measures). The report should also explain why performance measures are relevant to the organization's goals and objectives.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Energy and Mines

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the ministry's stakeholders and to achieving its purpose or vision. Key results are clear and readily apparent. The report has begun to address what's important to the government at the overall corporate level as reflected in the government's strategic plan but should include all relevant measures within the Provincial Government Strategic Plan.

*To improve in this area of reporting, the ministry needs to ... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. It should also explain what's critical to the Ministry in achieving its goals and objectives.*

### **Principle 4: Risk and Capacity**

The report identifies some risks in the Ministry's internal and external operating environments. There is no meaningful discussion around capacity.

*To improve in this area of reporting, the ministry needs to ... summarize the key risks faced by the ministry, and the strategies for prioritizing and dealing with them. The ministry needs to explain how risk management affected results. The report also needs to describe the current status of key areas of capacity and how capacity affected the results achieved, including the capacity of partners.*

### **Principle 5: Linking Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business area, and variances are identified. Financial information is supported by brief discussion and analysis. The report explains how current funding compares to past and forecast funding. The report makes clear the nature of funding and explains key revenue generating activities. The report has begun to make linkages between financial and other performance information. However, the information is not sufficiently explained so that readers can understand what it is supposed to be telling them.

*To improve in this area of reporting, the ministry needs to ... provide financial trend information for expenditures and fully explain key financial variances. The ministry also needs to more fully link financial and other performance information and identify critical measures of efficiency.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Service Plan Report of the Ministry of Energy and Mines

### **Principle 6: Comparative Information**

Actual performance is reported in relation to the service plan. The report contains a brief description of the environment the ministry is operating in. The report contains at least one year of baseline information for performance measures. Current performance is not compared to benchmarks from similar organizations. The report contains relevant economic, social or demographic information to put its results into context. For most performance measures, the report contains sufficient information to judge the organization's performance relative to past performance.

*To improve in this area of reporting, the ministry needs to ... include additional benchmark information of other organizations in the industry, industry standards, or best practices. The report should also include sufficient economic, social and demographic information to put the results of the Ministry into context.*

### **Principle 8: Disclose Key Reporting Judgements**

Management publicly affirms its responsibility for the contents of the report. The report contains management's interpretation of the results. The report has begun to identify sources of information and describes why the organization chose its goals, objectives and performance measures.

*To improve in this area of reporting, the ministry needs to ... identify reporting periods and describe how performance targets have been chosen. The ministry needs to explain why the reader should have confidence in the reliability of the information presented and any limitations or uncertainties in the information presented.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Service Plan Report of the Ministry of Health Services

## Ministry of Health Services

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	◆ ■	◆ ● ■	◆ ■	●		◆ ● ■	◆ ● ■
Start-up	●		●	◆ ■	◆ ● ■		

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry’s public purpose and its mission. Core business areas, programs and services are described, and the report identifies the ministry’s clients and stakeholders. The report is beginning to explain the accountability relationships with health authorities. The report has begun to describe how the ministry’s values guide its operations.

*To improve in this area of reporting, the ministry should ... fully explain how it delivers programs and services through others and how it ensures others deliver what it wants. The ministry should also clearly explain accountability and reporting relationships with health authorities and other key partners. Also it should explain how the delivery of its programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

There are clear linkages between the goals and objectives, and they are consistent with the ministry’s mission and public purpose. The report provides performance measures for each objective. The report explains why most performance measures are relevant to the ministry’s goals and objectives. Variance between planned and actual results are identified.

*To improve in this area of reporting, the ministry should ... fully explain the linkages between its mission, goals, objectives, strategies and performance measures. Performance measures should focus on the full range of issues that concern the public and the legislators. The ministry should also clearly describe and fully explain the variances between planned and actual results.*

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the organization's stakeholders and to achieving its purpose or vision. The report contains a wide array of performance information and key results are clear and readily apparent for most core business areas. The report explains how the ministry's performance is linked to the government-wide direction.

*To improve in this area of reporting the ministry should... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The ministry should also explain what is critical in achieving its goals and objectives and explain the few critical aspects of performance. What is important to the government at the overall corporate level, as reflected in the government's strategic plan, should also be addressed.*

### **Principle 4: Risk and Capacity**

The report identifies risks in the ministry's external operating environment. The report describes existing financial resources.

*To improve in this area of reporting, the ministry should... summarize the key risks it faces and the strategies for prioritizing and dealing with them. The ministry should explain how risk management strategies affected results. The report should also describe the key areas of capacity, including the capacity of partners, and the impact of capacity on the results achieved.*

### **Principle 5: Link Resources, Strategies and Results**

Planned and actual costs are provided by core business area and key financial variances are explained.

*To improve in this area of reporting the ministry should... provide key financial trend information and explain how current funding compares to past and forecast funding. The ministry should also link financial and non-financial information and report on critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report contains one or more years of historical information for most measures. The report identifies and explains where year-over-year data inconsistencies could impact the reader's understanding of reported trends.

*To improve in this area of reporting, the ministry should... include relevant economic, social or demographic information to put the results into context. The report should provide sufficient trend information so that reader's can judge the ministry's current performance relative to past performance. Where available and relevant, the ministry should include benchmark information of similar organizations.*

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and the period data applies to. The report describes why the ministry chose its goals, objectives, and performance measures. Management has publicly affirmed its responsibility for the contents of the report. When current year performance information is incomplete, the report provides partial year data or provides a baseline.

*To improve in this area of reporting, the ministry should... explain how performance targets were selected and why the reader should have confidence in the reliability of the information. The report should contain management's interpretation of the results reported in a balanced way and describe why management is confident that the data reported is relevant and reliable.*



## Ministry of Public Safety and Solicitor General

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place					●		
In Process	◆ ● ■	◆ ● ■	◆ ■	●		◆ ■	◆ ● ■
Start-up			●	◆ ■	◆ ■	●	

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Explain the Public Purpose Served

The report explains the ministry's public purpose and vision. The report describes the core business areas and the programs, services or products provided. The report identifies clients and stakeholders and lists the values that guide the ministry's operations. The report has begun to explain the ministry's governance structure and accountability relationships.

*To improve in this area of reporting the ministry should... re-examine the wording of its stated values to ensure they accurately reflect the ministry's principles and public sector values. Some of the currently stated values are more strategies than values. The report should also include a more complete discussion of how services are delivered through others and how it ensures others deliver what it wants. As well, the report should provide a more complete discussion of the Ministry's accountability relationships.*

### Principle 2: Link Goals and Results

There are clear linkages between the goals & objectives, and they are consistent with the organization's mission and public purpose. The report provides measures for each of its objectives and explains why the measures are relevant to the ministry's objectives. Variances between planned & actual results are identified, but not explained.

*To improve in this area of reporting the ministry should... fully explain the links between goals, strategies and measures. The report should also include some efficiency measures.*

### **Principle 3: Focus on the Few, Critical Aspects of Performance**

The report has begun to focus on the goals and objectives that are critical to the organization's stakeholders and to achieving its purpose or vision and as such provides only some of the "few critical aspects of performance" that legislators and the public would use to judge the organization's success.

*To improve in this area of reporting the ministry should... re-examine its measures to ensure that they include all the measures assigned to it under the Province's Strategic Plan. Furthermore the ministry should ensure that its measures include outcomes as well as activity levels.*

### **Principle 4: Relate Results to Risk and Capacity**

The report identifies some risks in the organization's internal and external operating environments, but does not adequately describe how these risks impacted performance results or influenced the choice of strategies. The report does not adequately describe the organization's current capacity or how capacity affected its results. The report does not discuss whether existing resources were sufficient to meet either past or future objectives.

*To improve in this area of reporting the ministry should... provide a more complete discussion of its risk tolerance and how identified risks were prioritized and how managing them impacted ministry results. The report should also contain a more meaningful discussion of capacity and how capacity changes in the current year impacted current year results. This discussion should also include commentary on the sufficiency of anticipated resources to meet future targets.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains basic financial information in the form of financial statements and variances between planned and actual performance. However variances are not adequately explained. There is no linkage between financial and other performance information.

*To improve in this area of reporting the ministry should... provide some discussion of ministry funding. As well the report should include comparative financial results along with explanations for key variances explaining what happened and why. The report should also include measures that link outputs to resources. (i.e. efficiency measures).*

### **Principle 6: Provide Comparative Information**

The report has one year of baseline information for most measures to compare results against.

*To improve in this area of reporting the ministry should... more completely communicate economic, social or demographic information to put results into context. The report should also include more benchmark information or best practices from other organizations providing similar services to the public in other jurisdictions.*

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and describes why the organization chose its performance measures. Ministry management has publicly affirmed its responsibility for the contents of the report.

*To improve in this area of reporting the ministry should ... discuss why it chose its goals and objectives, explain how performance targets were selected, and provide a concise explanation for how measures were derived and the period the data applies to. As well the report should contain a more comprehensive discussion on the sources and limitations of data used in the report and why the reader should have confidence in the reliability of the information disclosed.*



## Ministry of Small Business and Economic Development

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	● ■	◆ ■	■			●	
Start-up	◆	●	◆ ●	◆ ● ■	◆ ● ■	◆ ■	◆ ● ■

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report adequately explains the organization’s public purpose, as outlined in enabling legislation, and it adequately explains the organization’s mission. The report describes the organization’s core business areas, and the programs, services or products provided by these. The report has started to identify clients, key stakeholders and, the markets served. The report has begun to explain the governance structure under which the organization operates. The report has only begun to describe how public sector values guide the organization’s operations.

*To improve in this area of reporting, the ministry needs to...explain any factors that are critical to understanding performance as well as making it clear that the organization is guided by public sector values in delivering its programs. The report needs to explain fully how the Ministry delivers programs through others and how it ensures that others deliver what it wants. The report also needs to fully explain the governance structure and reporting relationships the ministry is a part of.*

## **Principle 2: Linking goals and results**

There are clear linkages between the goals & objectives, and they are consistent with the Ministry's mission and public purpose. The report does not make clear some of the linkages between mission or mandate, goals, objectives, strategies and performance measures. As a result, there may be gaps in the integration between what the Ministry wants to achieve, what it does and how it measures its progress is unclear. Variances between planned and actual results are identified. The report contains performance measures that are readily available such as inputs and simple outputs.

*To improve in this area of reporting, the ministry needs to... explain the "chain of events" it followed from its vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting. Variances from performance targets need to be fully explained. The ministry also needs to focus on the full range of issues that concern the public and the legislators including outputs and some short term outcomes and explain why performance measures are relevant to the ministry's goals and objectives.*

## **Principle 3: Few critical aspects**

The report has begun to focus on the goals and objectives that are critical to the organization's stakeholders and to achieving its purpose or vision. The report explains how the organization's performance is linked to government-wide direction. Key results (financial and non-financial) are clear and readily apparent.

*To improve in this area of reporting, the ministry needs to... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. Performance measures should contain the "few critical aspects" of performance and should focus on telling a coherent performance story to an external audience. The report should also explain what is critical to the ministry in achieving its goals and objectives, as well as address what is important to the government at the overall corporate level as reflected in the government strategic plan.*

## **Principle 4: Risk and Capacity**

The report identifies some risks in the organization's internal and external operating environments, but does not adequately describe how these risks impacted performance results or influenced the choice of strategies. The report does not, in any meaningful way, describe the organization's current capacity nor how capacity affected its results. Existing resources are described but without any reference to whether these resources were sufficient to meet either past or future objectives.

*To improve in this area of reporting, the ministry needs to... summarize the key risks faced by the ministry, and the strategies for prioritizing and dealing with them. The ministry needs to explain how risk management affected results. The ministry should also describe the current status of key areas of capacity, including the capacity of partners, and explain how capacity affected the results achieved.*

### **Principle 5: Linking Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business areas, and variances are identified. Financial information is supported by a brief discussion and analysis from management. The report has begun to explain key financial variances – what happened and why. The report explains how funding compares to past funding and makes clear the nature of funding.

*To improve in this area of reporting, the ministry needs to ... provide key financial trend information and fully explain key financial variances. The ministry also needs to link financial and other performance information and identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report contains relevant economic, social or demographic information to put its results into context. The report provides historical information for only a few measures. Current performance is not compared to benchmarks from similar organizations or industry standards.

*To improve in this area of reporting, the ministry needs to ... provide trend information for its performance measures so that the reader is able to judge the organization's performance relative to past performance. Where available and relevant, include additional benchmark information of other organizations in the industry, industry standards, or best practices.*

### **Principle 8: Disclose Key Reporting Judgements**

Management publicly affirms its responsibility for the contents of the report. The report explains how performance measures are compiled. The report presents the Ministry's results, but doesn't provide an interpretation of what it all means, leaving it up to the reader to infer.

*To improve in this area of reporting, the ministry needs to ... identify sources of information, including a concise explanation of how measures are derived and the period data applies to. The report should describe more fully why the ministry chose its goals, objectives and performance targets and measures as well as how the performance targets were determined. The ministry needs to provide full interpretations of its results, and explain why the reader should have confidence in the reliability of the information presented.*



## *Crown Agencies*

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Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Report of the Columbia Power Corporation

## Columbia Power Corporation

<b>Performance Reporting Principles</b>							
<b>Stage of Development</b>	<b>Public Purpose Served</b>	<b>Link Goals and Results</b>	<b>Few, Critical Aspects</b>	<b>Risk and Capacity</b>	<b>Link Resources, Strategies and Results</b>	<b>Comparative Information</b>	<b>Disclose Basis for Key Reporting Judgements</b>
Fully Incorporated	■		■				
Fundamentals in Place		■		■	■	■	
In Process							
Start-up							■

■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the corporation’s public purpose and its mission. The corporation’s core business areas, clients and key stakeholders are clearly described. The report explains how the corporation manages and delivers hydroelectric power projects through others and how it ensures they deliver what it wants. Key accountability relationships between the corporation, its joint venture partners, and the Province of British Columbia are clearly described.

The report also explains the relationship between related parties owned and controlled by the Province of British Columbia and the complementary mandates that these organizations share in the delivery of hydroelectricity power projects. The report lists the values that guide the corporation’s operations

*To improve in this area of reporting, the corporation should... explain how the delivery of its programs and services are guided by public sector values.*

### Principle 2: Link Goals and Results

The report fully explains the “chain of events” the corporation followed from its vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting. The report explains why the measures are relevant to the corporation’s goals and objectives. Performance measures focus on the full range of issues that concern the public and legislators. Variances between planned and actual results are identified and some explanations have been provided.

*To improve in this area of reporting, the corporation should... identify and fully explain variances from performance targets.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Report of the Columbia Power Corporation

### **Principle 3: Few Critical Aspects**

The report clearly states why goals, objectives and measures are important, and what achieving them means to the public and legislators. The report explains what's critical to the corporation in achieving its goals and objectives and performance measures are reported at a level that is meaningful to users. The report focuses on the few critical aspects of performance that are of importance to its stakeholders and its public purpose. Most results are clear and readily apparent. The report also addresses what's important to the government at the overall corporate level as reflected in the government's strategic plan.

### **Principle 4: Risk and Capacity**

The report summarizes the key risks faced by the corporation, and the strategies for prioritizing and dealing with them. The report explains how risk management affected results. The report summarizes the impact of the corporation's strategies and actions in managing risks and explains how reduced capacity affected the results achieved. The report identifies critical areas where the organization needs to build capacity in order to succeed in the long term and states that the corporation has the necessary funds in place to meet its future project commitment's.

*To improve in this area of reporting, the corporation should... describe the current status of key areas of capacity.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains financial statements and they are supported by a discussion and analysis from management. The report explains planned and actual costs in terms of core business areas. The report explains financial variances and provides financial trend information. Key revenue generating activities are explained and the report compares past sales to current sales. The report identifies critical measures of efficiency.

### **Principle 6: Comparative Information**

Actual performance is reported in relation to the service plan and the report contains relevant economic and demographic information to put its results into context. One year of baseline information is presented for all measures and future performance targets are also provided. The report includes some available benchmark information from industry standards.

*To improve in this area of reporting, the corporation should... provide trend information for its performance measures so that the reader is able to judge its performance relative to past performance*

Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Report of the Columbia Power Corporation

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies the sources of information, including a concise explanation of how measures are derived and the period of data reported. The report also explains how performance targets were selected. Changes from the service plan's reported goals, objectives, and performance measures have been explained. Management publicly affirms its responsibility for the contents of the report and discloses its confidence in the reliability of some of its results.

*To improve in this area of reporting, the corporation should... provide full interpretations of its results, and explain why the reader should have confidence in the reliability of the information presented.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Report of BC Hydro

## BC Hydro

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	● ■	◆ ● ■	◆ ● ■	◆ ●		◆ ● ■	
In Process	◆			■	◆ ● ■		◆ ■
Start-up							●

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report describes the organization’s core business areas, and the programs, services or products provided by these. The report clearly identifies clients, key stakeholders and the markets served. The report for the most part explains how the organization delivers programs, products or services through others. The report mainly makes it clear that the organization is guided by public sector values in delivering its programs, products and services. The report describes how the missions of subsidiaries are aligned with BC Hydro’s own mission.

### Principle 2: Linking Goals and Results

The report explains why performance measures are relevant to the organization’s goals and objectives. Performance measurement now appears to focus on the full range of issues that concern the public and legislators, including outputs and some short-term outcomes. There are clear linkages between the goals and objectives, and they are consistent with the organization’s mission and public purpose. The report explains the “chain of events” the organization followed from its vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting. The report explains variances between planned and actual results and includes some discussions around what Hydro intends to do in the future as a result of this.

*To improve in this area of reporting, BC Hydro needs to... ensure the report is focussed on a clear and coherent performance story and avoid containing a large assortment of measures, encompassing both outputs and outcomes, presented in too much detail.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Report of BC Hydro

### **Principle 3: Few Critical Aspects**

The report clearly states why goals, objectives and measures are important, and what achieving them means to the public and legislators. The report explains what's critical to the organization in achieving its goals and objectives. Key results (financial and non-financial) are mainly clear and readily apparent. The report address what's important to the government at the overall corporate level as reflected in the government's strategic plan. The report makes appropriate reference to companion documents providing more detail (e.g. service plans, risk assessments, etc), and where they can be accessed.

*To improve in this area of reporting, BC Hydro needs to... focus on using the report to tell a clear, concise and complete performance story. Performance measures need to be reported at a level that is meaningful to users because, as assessed under Principle 2, the report contains a large assortment of measures, encompassing both outputs and outcomes, possibly presented in too much detail or geared towards satisfying many diverse stakeholder groups, rather than focusing solely on telling a coherent performance story to an external audience.*

### **Principle 4: Risk and Capacity**

The report describes key risks in the internal and external operating environment (including critical capacity issues) and their expected impact on the organization. The report summarizes the key risks faced by the organization, and the strategies for prioritizing and dealing with them. The report describes the current status of key areas of capacity.

*To improve in this area of reporting, BC Hydro needs to... explain how risk management affected results. The report should also explain how capacity affected the results achieved.*

### **Principle 5: Linking Resources, Strategies and Results**

The report explains planned and actual costs in terms of core business areas and key goals, objectives and strategies. The report has begun to identify some measures of efficiency. Financial information is supported by a discussion and analysis from management. The report explains key financial variances—what happened and why. The report provides key financial trend information and explains how current funding compares to past and forecast funding. The report begins to make linkages between financial and other performance information by reporting on some measures of output efficiency.

*To improve in this area of reporting, BC Hydro needs to... ensure that changes in funding that affected the achievement of planned performance targets are fully explained. The report also needs to clearly identify critical measures of efficiency.*

### **Principle 6: Comparative Information**

For most performance measures, the report contains sufficient information to judge the organization's performance relative to past performance, allowing the reader to understand whether performance is improving, deteriorating or remaining unchanged. Where available and relevant, the report includes benchmark information of other organizations in the same sector or industry; industry standards, or best practices. Any year-over-year data inconsistencies that could impact a reader's understanding of trend comparisons are fully explained. Future performance targets have been presented with some discussion around potential future impact. The report contains some relevant economic, social or demographic information to put its results into context.

### **Principle 8: Disclose Key Reporting Judgements**

The report identifies sources of information and describes why the organization chose its goals, objectives and performance measures. Performance measures may change in response to experience or changing circumstances. Management publicly affirms its responsibility for the contents of the report. Reports in this stage contain management's interpretation of the results. Where information is incomplete (e.g., a performance measure has been identified but no result is reported), the report provides either a baseline or indicates when the information will be available.

*To improve in this area of reporting, BC Hydro needs to... describe why it is confident that the data presented is relevant and reliable as well as disclosing any limitations or uncertainties in the information presented and the steps taken to validate the data. The report also needs to describe how performance targets have been chosen.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Report of the BC Housing Management Commission

## BC Housing Management Commission

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	■	■				● ■	■
In Process	◆ ●	◆ ●	◆ ● ■	● ■	◆ ● ■	◆	◆
Start-up				◆			●

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the Commission’s public purpose and its mission. Core business areas, programs, services and clients are well described. The report clearly explains the governance structure of the Commission. The report has begun to explain how services are delivered through others and how the Commission ensures others deliver what it wants. The report makes clear that the Commission’s values guide the delivery of programs and services.

### Principle 2: Link Goals and Results

The report explains the links between the Commission’s public purpose, mission, goals, objectives, strategies and performance measures. The report has begun to explain why performance measures are relevant to the Commission’s goals and objectives. Variances between planned and actual results are identified and explanations are provided. The report includes future financial and non-financial performance targets

*To improve in this area of reporting, the Commission should... fully explain the linkages between its mission, goals, objectives, strategies and performance measures and fully explain why performance measures are relevant to the Commission’s goals and objectives.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Report of the BC Housing Management Commission

### **Principle 3: Few Critical Aspects**

The report has begun to focus on the goals and objectives that are critical to the organization's stakeholders and to achieving its purpose or vision. The report is beginning to present a wider array of performance information. Key results are clear and readily apparent. The report addresses what is important to the government at the overall corporate level as reflected in the government's strategic plan.

*To improve in this area of reporting the Commission should... clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The Commission should clearly explain what is critical in achieving its goals and objectives and contain the few critical aspects of performance.*

### **Principle 4: Risk and Capacity**

The report summarizes the risks faced by the Commission, their expected impact as well and the strategies for dealing with them. Existing and future financial and infrastructure capacity information is provided.

*To improve in this area of reporting, the Commission should... fully explain how risk management strategies affected results. The report should describe the key areas of capacity and explain how capacity affect the results achieved.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains audited financial statements supported by a discussion and analysis from management. The report provides key revenue and expenditure trend information and makes clear the nature of key revenue generation activities. The report includes planned and actual costs by program area.

*To improve in this area of reporting the Commission should... report on critical measures of efficiency.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report contains relevant economic, social and demographic information. For most performance measures there is sufficient information to judge the organization's performance relative to past performance. Future financial and performance measure targets are presented.

*To improve in this area of reporting the Commission should... where available and relevant, include benchmark information of other organizations.*

Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Report of the BC Housing Management Commission

**Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and describes why the Commission chose its goals, objectives, and performance measures. Management has publicly affirmed its responsibility for the contents of the report and provided an explanation for the change to goals, objectives and performance measures from the service plan. Management has disclosed limitations in the information presented.

*To improve in this area of reporting, the Commission should... describe how performance targets were selected and why it is confident that data is relevant and reliable.*



## Oil and Gas Commission

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	● ■	■	■			● ■	
In Process	◆	◆ ●	●	◆ ●	● ■		● ■
Start-up			◆	■	◆	◆	◆

◆ 2002/03 Assessment      ● 2003/04 Assessment      ■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the organization's public purpose, as outlined in enabling legislation, and it explains the organization's mission. The report describes the organization's core business areas, and the programs, services or products provided by these. The report clearly identifies clients, key stakeholders, and the markets served. The report explains any other factors that are critical to understanding performance. The report clearly explains the governance structure under which the organization operates. Similarly, accountability relationships with key partners and subsidiaries are described. The report has only begun to describe how public sector values guide the organization's operations. It states that the values guide the organization but does not make it clear how it knows this.

### Principle 2: Linking Goals and Results

The report fully explains the links between vision, mission and mandate to its goals, objectives and strategies, through to its performance monitoring and measuring and concluding with its public reporting. The report explains why performance measures are relevant to the organization's goals and objectives. The report provides measures for each of its objectives. Performance measures go beyond just inputs and simple outputs towards including more informative outputs. Performance measurement has begun to focus on the full range of issues that concern the public and legislators. However, the report contains a large assortment of measures, encompassing both outputs and outcomes, presented in too much detail.

### **Principle 3: Few Critical Aspects**

The organization's goals, objectives and results are clearly presented and are not obscured by unnecessary detail or complexity. Performance measures are reported at a level that is meaningful to users. It is clear from the context provided that all the performance information presented, including the performance measures, are close to telling a clear, concise and complete performance story. The organization has focused its reporting on the areas of importance to its stakeholders and to its purpose or vision. The report addresses what is important to the Commission at the overall corporate level as reflected in the government's strategic plan.

*To improve in this area of reporting, the Oil and Gas Commission needs to ... fully discuss the performance story included in the report to show the reader exactly how the goals, objectives, strategies and measures are all linked together. The report should more fully explain what's critical to the organization in achieving its goals and objectives. The report also needs to include clear references to additional sources of information and show the reader exactly where to find them.*

### **Principle 4: Risk and Capacity**

The report identifies some risks in the organization's internal and external operating environments, but has only begun to describe the impact these key risks in the internal and external operating environment will have on the organization. The report does not, in any meaningful way, describe the organization's current capacity nor how capacity affected its results. Existing resources are described, but without any reference to whether these resources were sufficient to meet either past or future objectives.

*To improve in this area of reporting, the Oil and Gas Commission needs to ... more fully describe key risks in the operating environment and how they are expected to impact the organization. The report should also explain how risk management affected results. The report needs to more fully describe the current status of key areas of capacity as well as how capacity affected the results achieved.*

### **Principle 5: Linking Resources, Strategies and Results**

Financial information is supported by a discussion and analysis from management. The report briefly explains key financial variances – what happened and why. The report provides key financial trend information and explains how current funding compares to past and forecast funding. The report makes clear the nature of funding, and explains key revenue generating activities. The report begins to make linkages between financial and other performance information by reporting on some measures of output efficiency or linking resources to some programs, strategies, activities or business lines. However, the information is not sufficiently explained so that readers can understand what it is supposed to be telling them. The report has begun to identify critical measures of efficiency.

*To improve in this area of reporting, the Oil and Gas Commission needs to ... explain how funding is linked to goals, objectives, strategies and results achieved. The report should also link resources to output measures in a way that helps the reader understand the efficiency and economy of operations.*

### **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan. The report includes some relevant economic, social or demographic information to put some of its results into context. For most performance measures, the report contains sufficient information to judge the organization's performance relative to past performance, allowing the reader to understand whether performance is improving, deteriorating or remaining unchanged.

### **Principle 8: Disclose Key Reporting Judgements**

The report identifies some sources of information, and includes a brief explanation of how measures are derived and the period the data applies to. Where changes have been made since the prior year, the report explains the reasons for changes to goals, objectives or performance measures. Management describes why it is confident that the data is relevant and reliable. The interpretation of results is reasonable but brief, reporting both successes and shortcomings in a balanced way. Management has begun to disclose limitations or uncertainties in the information presented and the steps taken to validate the data.

*To improve in this area of reporting, the Oil and Gas Commission needs to ... expand the discussions contained in the report to fully explain the key reporting judgements made, including a discussion around why the reader should have confidence in the information presented and further disclosure around the steps taken to validate data. The report should also discuss the target setting process.*



Assessment of the Stages of Development in Incorporating BC Reporting Principles  
2004/05 Annual Report of the Columbia Basin Trust

## Columbia Basin Trust

<b>Performance Reporting Principles</b>							
<b>Stage of Development</b>	<b>Public Purpose Served</b>	<b>Link Goals and Results</b>	<b>Few, Critical Aspects</b>	<b>Risk and Capacity</b>	<b>Link Resources, Strategies and Results</b>	<b>Comparative Information</b>	<b>Disclose Basis for Key Reporting Judgements</b>
Fully Incorporated							
Fundamentals in Place	■		■	■			
In Process		■				■	■
Start-up					■		

■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the trust's purpose, mission, core business areas and the services it delivers. The report also identifies the trust's clients, stakeholders and markets served. The report identifies that the trust is guided by public-sector values in delivering its services. The governance structure is explained, including the accountability relationship with the subsidiary.

*To improve in this area of reporting the trust should ... explain how it knows that the missions of its subsidiaries and partners are aligned with its own mission. As well it should make external reporting relationships clearer.*

### Principle 2: Link Goals and Results

The report provides measures for each of trust's objectives. Performance measure variances are identified and discussed. However, the report does not make clear some of the linkages between the trust's mission, mandate, goals, objectives, to its measures and results. Additionally some of the trusts goals and measures are not well defined.

*To improve the report should ... ensure that all the trust's goals and objectives are well defined. The report should also contain good short and long term performance measures. Furthermore the report should include a discussion of the links between its goals and objectives so that the reader is aware of the relevance of all the trust's performance measures. As well, the report should contain some efficiency measures.*

### **Principle 3: Focus on the Few, Critical Aspects of Performance**

The report states why the trust's goals, objectives and measures are important and what is critical to achieve them. The report addresses what's important to government direction. Key results are clear and apparent. The report contains a limited number of measures however it is not clear that these include all of the 'few critical' measures.

*To improve the report should... include measures which are more closely focused on the organization's goals. While there are some "critical measures" being reported, there may be other "critical measures" not being reported for specific goals. The trust should also ensure that its performance report, including reported goals tell a clear, concise, and complete performance story to an external audience.*

### **Principle 4: Relate Results to Risk and Capacity**

The report summarizes the key risks facing the trust and some of the risk mitigation strategies used by the trust and their impact on performance. The report addresses how risk management affected results in the current report and steps that are planned for the future. The report describes the current status of key areas of capacity and how these affected results achieved.

*To improve the report should... contain a more complete discussion of how current year results fit within the risk identification, evaluation, and mitigation strategies developed in previous year(s). Such a discussion would provide a more complete performance story to report users.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains basic financial information and trends for key income and summary expenditures. However, variances are only identified and discussed for the financial performance measures. (We note that comparatives for the non-financial measures are not available as this was the first year that these have been tracked and reported.) While the report does not compare past and future income, it does make clear the nature of funding. There is no real linkage between financial and other performance information.

*To improve the report should... contain a more complete discussion and analysis of financial information. Furthermore, the report would also benefit from inclusion of more expenditure details to allow for more meaningful financial trend analysis. The report should also contain an explanation of planned and actual costs in terms of core business areas, key goals, objectives, and strategies, and the results achieved. And finally, the report would be improved if it included efficiency measures linking resources to results.*

## Assessment of the Stages of Development in Incorporating BC Reporting Principles 2004/05 Annual Report of the Columbia Basin Trust

### **Principle 6: Provide Comparative Information**

Actual performance is clearly reported in relation to the trust's service plan. Year-over-year inconsistencies are explained and the report contains relevant economic, social and demographic information to put results into context. There is not enough information to judge the trust's performance relative to past performance for most measures as this is the first year most of these performance measures have been tracked and reported. As well, there no benchmark information provided although future benchmarking opportunities are discussed.

*To improve the report should ... contain a more complete discussion of variance in performance measures from the prior year. (We note this is the first year that the entity has been tracking and reporting some non-financial performance and anticipate historical results to be included in subsequent reports.) Inclusion of historic results for non-financial measures in the future will help the reader understand whether performance is improving, deteriorating, or remaining unchanged. Furthermore, the report should contain comparisons to other organizations in the same sector (if available) and/or industry benchmarks. And finally, future performance target presentation would be improved if explanation was provided to help the reader understand what has been learned from performance trends.*

### **Principle 8: Disclose the Basis for Key Reporting Judgements**

The report describes why the trust chose its goals, objectives and measures. Explanations for changes to measures also have been provided. Management affirms its responsibility for the content of the report, however the report does not state why management has confidence in the results.

*To improve the report should ... include a more complete discussion about the sources of information used and any limitations associated with that data. As well, the report should also include management's rationale for why the reader should have confidence in the reliability of the information being presented.*



## Industry Training Authority

Performance Reporting Principles							
Stage of Development	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Basis for Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	■						■
Start-up		■	■	■	■	■	

■ 2004/05 Assessment

### Principle 1: Public Purpose Served

The report explains the ministry's public purpose. The report describes the organization's core business areas, and the programs, services or products provided by these. The report identifies clients, key stakeholders and the markets served. The report clearly explains the governance structure under which the organization operates and has begun to describe accountability relationships with educational institutions and other key partners. The report has begun to describe how public sector values guide the organizations operations.

*To improve in this area of reporting, the agency should... fully describe the accountability relationships with educational institutions and other key partners. The agency should fully explain how the organization delivers programs, products or services through others and how it ensures that others deliver what it wants.*

### Principle 2: Link Goals and Results

The report identifies the goals and objectives of the organization. Performance measures address inputs and simple outputs and in some cases do not appear to be clearly linked to the organizations goals and objectives.

*To improve in this area of reporting, the agency should... ensure clear linkages between the goals, objectives, and the performance measures selected. The agency should provide relevant measures for each objective that go beyond inputs and simple outputs including more informative outputs, such as efficiency and timeliness. Variances between planned and actual results should be fully explained.*

### **Principle 3: Few Critical Aspects**

It is not clear from the report that the organization selected the goals and objectives that are important to the public and legislators, and to the achievement of its purpose or vision. It is not clear that the information being reported is relevant to an external audience as the report measures only inputs or simple outputs at this time. The report has begun to explain how performance is linked to government-wide direction.

*To improve in this area of reporting, the agency should... make clear why the goals and objectives selected are relevant. The agency should begin to focus on the few critical aspects of performance that legislators and the public would use to judge the organization's success. The report should fully explain how performance is linked to government wide direction.*

### **Principle 4: Risk and Capacity**

The report does not adequately describe how risks impacted performance results or influenced the choice of strategies. The report does not describe the organization's current capacity nor how capacity affected its results.

*To improve in this area of reporting, the agency should describe key risks in the internal and external operating environment (including critical capacity issues) and their expected impact on the organization, including the choice of strategies. The agency should describe the current status of key areas of capacity and how capacity affected the results achieved.*

### **Principle 5: Link Resources, Strategies and Results**

The report contains basic financial information. As this is the first full year of operations, variances were not identified or explained. There is no linkage between financial information and other performance information.

*To improve in this area of reporting, the agency should... explain how current funding compares to past and forecast funding. The agency should begin to make linkages between financial and other performance information by reporting on some measures of output efficiency or linking resources to some programs, strategies, activities or business lines.*

### **Principle 6: Comparative Information**

The report is beginning to report performance in relation to the annual service plan. However, the results for many performance measures are missing as the measures have not yet been fully developed. The report does not have comparative information for performance measures as the entity was created during the year.

*To improve in this area of reporting, the agency should... report performance clearly in relation to the service plan and comparative information. The agency should also begin to compare performance against relevant benchmarks. The agency should begin to include relevant economic, social or demographic information to put its results into context.*

### **Principle 8: Disclose the Basis for Key Reporting Judgements**

The report identifies sources of information and has begun describing why the organization chose its goals, objectives and performance measures. Where information is incomplete, the report provides either a baseline or indicates when the information will be available.

*To improve in this area of reporting, the agency should... further describe why the organization chose its goals, objectives and performance measures. The report should explain how the few critical measures of performance were selected. The report should include a concise explanation of how measures are derived and why management is confident that the data is relevant and reliable.*



