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## Building Better Reports: Our Assessment of the 2003/04 Annual Service Plan Reports of Government

### Appendix A: Annual Service Plan Reports Assessed

Crown Corporations

July 2005

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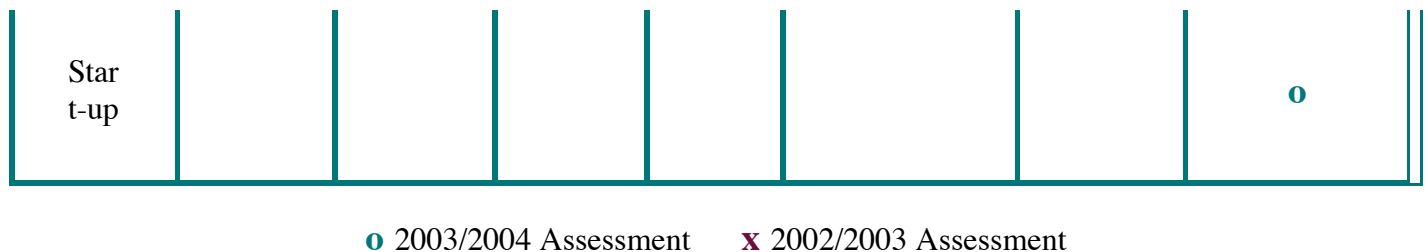
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# British Columbia Hydro and Power Authority (BC Hydro)



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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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	O	O X	X O	O X		O X	
In Process	X				O X		X



### **Principle 1: Public Purpose Served**

The report describes BC Hydro’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, and how it ensures others deliver what it wants. The report makes it clear that the organization is guided by its stated 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: Link Goals and Results**

The report explains why performance measures are relevant to the organization’s goals and objectives. The report explains variances between planned and actual results. Performance measurement focuses on a range of issues of public concern, including outputs and some short-term outcomes. There are clear linkages between the goals & objectives, and they are consistent with BC Hydro’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.

### **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 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 and where they can be accessed.

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

The report summarizes the key risks faced by the organization, and the strategies for prioritizing and dealing with them. The report explains how risk management affected results. The report summarizes the impact of its strategies and actions in managing risks. The report explains how capacity affected the results achieved, including the capacity of partners. The report identifies critical areas where the organization needs to build capacity in order to succeed in the long term. Where there a was shift in the organization’s mandate, goals, strategies and/or program delivery since the last report, the report explains what the consequences have been or will likely be on the organization’s ability to deliver results in the future.

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

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

The report contains basic financial information, such as financial statements. Financial information is supported by a discussion and analysis from management. Some changes in funding that affected the achievement of

planned performance targets are explained. The report identifies critical measures of efficiency. The report explains key financial variances. The report provides key financial trend information, such as for expenditures. 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.

*To improve in this area of reporting, BC Hydro should... explain planned and actual costs in terms of core business areas; key goals, objectives, strategies; or, results achieved.*

### **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. The report includes benchmark information of other similar organizations. Future performance targets are presented for most of the performance measures. The report contains some 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 describes why the organization chose its goals, objectives and performance measures. 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. Management's interpretation of the results is presented for some performance measures.

*To improve in this area of reporting, BC Hydro should... 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 should include management's interpretation of results for all measures reporting both successes and shortcomings in a balanced way. The report also should identify reporting dates and describe how performance targets have been chosen.*



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## **British Columbia Buildings Corporation (BCBC)**



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**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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place		o x	o x			o	o x
In Process	o x			o x	o	x	
Start-up					x		

o 2003/2004 Assessment    x 2002/2003 Assessment

**Principle 1: Public Purpose Served**

The report explains BCBC’s public purpose and its mission. The report describes BCBC’s core business areas and its programs and services. Clients, key stakeholders and the markets served are clearly described. BCBC’s

governance structure is explained and the report clearly describes how BCBC is guided by public sector values in delivering its programs and services. Accountability relationships with key partners are described.

To improve in this area of reporting, BCBC should explain how it delivers services 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 BCBC's mission and public purpose. The report explains why performance measures are relevant to BCBC's goals and objectives. Performance measurement focuses on the full range of issues that concern the public and legislators. The report also explains variances between planned and actual results, and there are references to plans for the future.

*To improve in this area of reporting, BCBC should...* more clearly explain the linkages between its mission, goals, objectives, strategies and performance measures.

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

The report clearly states why goals and measures are important, and what achieving them means to the public and legislators. The report contains the "few critical aspects of performance" that legislators and the public would use to judge the corporation's success. Key results are clear and readily apparent. The report explains how BCBC's performance is linked to government-wide direction.

*To improve in this area of reporting, BCBC should...* better explain what's critical to the corporation in achieving its goals and objectives.

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

The report identifies key risks in BCBC's internal and external operating environment and describes their expected impact on the corporation.

*To improve in this area of reporting, BCBC should...* summarize the key risks faced by the corporation and the strategies for prioritizing and dealing with them. BCBC also should 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 contains financial statements and they are supported by a discussion and analysis from management. The report explains financial variances and provides key financial trend information. In addition, the report explains how current revenues compare to past and forecast revenues, and explains key revenue generating activities. The report identifies critical measures of efficiency.

*To improve in this area of reporting, BCBC should...* explain planned and actual costs in terms of core business areas, key goals, objectives and strategies, or results achieved.

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

Actual performance is clearly reported in relation to the service plan. The report contains sufficient information to judge BCBC's performance relative to past performance for most performance measures. Where available and relevant, the report includes benchmark information of similar organizations or best practices. Some future performance targets have been presented.

To improve in this area of reporting, BCBC should... enhance the discussion of relevant economic, social or demographic information to put its results into context, and explain any year-over-year data inconsistencies that could impact a reader's understanding of trend comparisons.

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

The report identifies sources of information including a concise explanation of how measures are derived and the period of data reported. The report explains how performance targets were selected and how management interprets its results. Where changes have been made since the prior year, the report clearly explains the reasons for changes to performance measures.

To improve in this area of reporting, BCBC should... provide either a baseline for incomplete information or indicate when information will be available. BCBC should also describe why it is confident that the data is relevant and reliable.



# British Columbia Lottery Corporation



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 Key Reporting Judgements

Full y Inc orp orat ed							
Fun dam enta ls in Plac e					o	o	
In Pro cess	o x	o x	x	o	x	x	
Star t-up				x			o x

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report describes the Corporation’s core business areas, and clearly identifies clients, key stakeholders and the markets served. The report identifies the governance structure under which the Corporation operates. It also explains the interrelationship between the Board of Directors and Management. The report explains how the Corporation delivers programs, products or services through others.

*To improve in this area of reporting, the British Columbia Lottery Corporation should...* better explain how public sector values guide the Corporation’s operations.

### Principle 2: Link Goals and Results

There are clear links between the goals and objectives and they are consistent with the Corporation’s mission and public purpose. The report explains why performance measures are relevant to the Corporation’s goals and objectives. Performance measurement focuses on a range of issues of public concern, including outputs and some short-term financial outcomes.

*To improve in this area of reporting, the British Columbia Lottery Corporation should...* better explain the



chain of events between goals, objectives and strategies, and measures used to assess performance.

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

The report clearly states why goals, objectives and measures are important to stakeholders and has explained what is critical to the Corporation achieving its goals and objectives. The report focuses on a few critical aspects of performance but, is 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. Key results (financial and non-financial) are clear and readily apparent. The report 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 describes key risks in the internal and external operating environment (including critical capacity issues) and their expected impact on the Corporation. The report partly describes the current status of key areas of capacity, but does not include performance information related to capacity.

*To improve in this area of reporting, the British Columbia Lottery Corporation should...* explain how risks have influenced strategy and impacted on actual performance results. The report should also better describe current capacity, describe how this impacts the Corporation's ability to deliver on its goals and objectives, and how capacity affected the results achieved.

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

Financial information is supported by a discussion and analysis from management and has explained key financial variances – what happened and why. The report provides key financial trend information and has explained how current funding compares to past and forecast funding. The report makes clear the nature of funding and explains key revenue generating activities. Resources are linked to outputs to explain the efficiency and economy of operations. The report explains planned and actual costs in terms of core business areas.

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

The report contains some 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, allowing the reader to understand whether performance is improving, deteriorating or remaining unchanged. The report contains multi-year trend data for funding, outputs and outcomes, and these trends are related to expectations for future performance.

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

Management publicly affirms its responsibility for the contents of the report. Where information is incomplete, the report provides either a baseline or indicates when the information will be available. The report explains how performance measures are compiled.

*To improve in this area of reporting, the British Columbia Lottery Corporation should...* explain why it has chosen to focus on the aspects that it has (e.g., its goals and objectives), and why it has chosen the measures and targets it has. The report should also provide management's interpretation of the meaning of planned vs. actual performance, and why the reader should have confidence in the reliability of the information.



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# Oil and Gas Commission (the Commission)



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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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place	o					o	
In Process	x	o x	o	o x	o		o

Start-up			X		X	X	X
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○ 2003/2004 Assessment    X 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report explains the Commission’s public purpose and its mission. The report identifies the clients, key stakeholders and market served as well as the core business areas and services provided. The Commission’s governance structure is explained and the report clearly describes how the Commission is guided by public sector values in delivering its programs and services.

### Principle 2: Link Goals and Results

There are clear linkages between the Commission’s goals and objectives and they are consistent with its mission and public purpose. The report contains performance measures that are readily available such as inputs and simple outputs. The report explains why performance measure are relevant for some of the Commission’s goals and objectives. The report explains some variances between planned and actual results.

To improve in this area of reporting, the Commission should... provide performance measures for each of its objectives and explain why the measures are relevant to the its goals and objectives. The Commission also should fully 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 the legislators. Variances between planned and actual results should be fully explained.

### Principle 3: Few Critical Aspects

The report has begun to focus on goals and objectives that are critical to the Commission’s stakeholders and to achieving its purpose and mission. The report contains a wider array of performance information than a report in start-up, but is missing measures related to some critical goals or objectives. The report explains how the Commission’s performance is linked to government wide direction.

*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 also should explain what is critical in achieving its goals and objectives and explain the few critical aspects of performance.

### Principle 4: Risk and Capacity

The report describes key risks in the Commission’s internal and external operating environment and describes some risk management strategies. The report describes how some risks affected results. The report describes the current status of key areas of capacity and identifies critical areas where the Commission needs to build capacity in order to succeed in the long term. The report states that the Commission has the necessary funds, infrastructure and people in place to meet its objectives.

*To improve in this area of reporting, the Commission should...* summarize the key risks faced by the Commission and the strategies for prioritizing and dealing with them. The Commission should explain how risk management strategies affected results and summarize the impact of its strategies and actions in managing risks and capacity constraints.

## **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 some financial variances and provides planned and actual costs in terms of goals and objectives. The report provides future trend information. The report makes clear the nature of funding and explains the key revenue generating activities.

*To improve in this area of reporting, the Commission should...* identify critical measures of efficiency and provide financial trend information for expenditures. The report also should provide explanations of key financial variances.

## **Principle 6: Comparative Information**

Actual performance is clearly reported in relation to the service plan with results being reported in relation to the goals, objectives and performance measures outlined in the plan. The report has benchmarked performance against that of similar organizations. The report contains very limited historical results information against which to compare current performance, due to the change in measures. Future performance targets are presented, but not in the context of current performance.

## **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 publicly affirms its responsibility for the content of the report. The report notes that the reader should have confidence in the reliability of the information by stating why management is confident that the data is relevant and reliable. Where information is incomplete (performance measure identified but no result reported), the report indicates when the information will be available.

*To improve in this area of reporting, the Oil and Gas Commission should...* explain how performance targets were chosen. The report also should ensure that all performance measures include a description of how the measure is derived, the period the data applies to, and any limitations or uncertainties in the data. The report should also identify the steps management has taken to validate performance data.



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# **British Columbia Housing Management Commission (the Commission)**



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**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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place						o	
In Process	o x	o x	o x	o	o x	x	x
Start-up				x			o

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report adequately explains the Commission’s public purpose, as outlined in enabling legislation, and its mission. Core business areas and the programs, services and products provided are described and the report

explains how services are delivered through others. Clients, stakeholders and the market served are clearly identified. The Commission's governance structure is explained and the report lists the values that guide its operations.

*To improve in this area of reporting, the Commission should...* describe how it ensures others deliver what it wants when programs and services are delivered through others. Key accountability and reporting relationships with partners should be described. The commission also needs to clearly describe how it is guided by its values in delivering its programs and services.

### **Principle 2: Link Goals and Results**

There are clear linkages between goals and objectives, and they are consistent with the Commission's mission and public purpose. The report explains why some performance measures are relevant to the organization's goals and objectives. The report provides performance measures for each objective, going beyond just inputs and simple outputs towards including more informative outputs. Variances between planned and actual results are identified and explained for some measures.

*To improve in this area of reporting, the Commission should...* clearly explain the linkages between its mission, goals, objectives, strategies and performance measures and explain why all performance measures are relevant to its goals and objectives. The report should also 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 fully explained, and an informed discussion of what adjustments the organization intends to make to plans for the future should also be included.

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

The report explains why goals and measures are important and what achieving them means to the public and legislators. A wider array of performance information is presented than in start up. The report addresses what is important to the government at the overall corporate level as reflected in the government's strategic plan and the Shareholder's Letter of Expectations.

*To improve in this area of reporting, the Commission should...* clearly explain what is critical to the organization in achieving its goals and objectives. Key financial and non-financial results should be clear and readily apparent. Performance measures should focus on the few critical aspects of performance and on telling a coherent performance story to an external audience.

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

The report summarizes the key risks faced by the organization and the strategies for dealing with them. The report begins to address how risk management affected results. The report describes the current status of key areas of capacity such as housing and funding and includes performance information related to capacity.

*To improve in this area of reporting, the Commission should...* explain its level of tolerance for risk and summarize its strategies for prioritizing and dealing with risks, and the impact of its strategies and actions in managing risk or capitalizing on its opportunities and explain how risk management affected results. The Commission should also describe whether current capacity was sufficient to meet its goals and objectives and should explain how its capacity and the capacity of partners affected the results achieved.

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

The report contains basic financial information including audited financial statements. The report contains key financial trend information and explains how current funding compares to past and forecast funding. The nature

of funding is clear and key revenue generating activities are described.

*To improve in this area of reporting, the Commission should...* fully explain key financial variances and include planned and actual costs in terms of core business areas, key goals, objectives, strategies, or results achieved. Financial and non-financial information should be linked and critical measures of efficiency identified.

### **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. 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. For most measures, the report contains two to three year historical data and future performance targets. The report includes benchmark information.

*To improve in this area of reporting, the Commission should...* include more 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, period of data, and describes why the organization chose its goals and performance measures. Management publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, the Commission needs to...* explain how why objectives and targets are derived and why they were chosen and how targets were derived. The commission should tell the reader why they should have confidence in the reliability of the information. Management should also provide an interpretation of the results in a reasonable manner, reporting both successes and shortcomings in a balanced way.



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## **British Columbia Transit Authority (BC Transit)**



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**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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place				o	o	x	
In Process	o x	x	o x	x	x		x
Start-up		o				o	o

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report explains BC Transit’s public purpose and its mission. The report describes BC Transit’s core business areas and the programs and services it provides. Clients, key stakeholders and the markets served are



also described. BC Transit's governance structure is clearly explained and the report has begun to describe how public sector values guide BC Transit's operations.

*To improve in this area of reporting, BC Transit should...* clearly describe how it delivers programs and services through others and how it ensures others deliver what it wants. BC Transit also should clearly describe how it is guided by its values in delivering programs and services.

### **Principle 2: Link Goals and Results**

The report identifies BC Transit's goals and objectives. The report provides measures for each of its objectives and measures go beyond just inputs and simple outputs. Variances between planned and actual results are identified.

*To improve in this area of reporting, BC Transit should...* fully explain the linkages between its mission, goals, objectives, strategies and performance measures and explain why performance measures are relevant to the its goals and objectives. Variances from performance targets need to be fully explained. BC Transit also 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 goals and objectives that are critical to BC Transit's stakeholders and to achieving its purpose and mission. The report contains a wider array of performance information than in start-up and explains how BC Transit's performance is linked to government wide direction. Key results are clear and readily apparent.

*To improve in this area of reporting, BC Transit should...* clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. BC Transit 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 summarizes the key risks faced by BC Transit and the strategies for prioritizing and dealing with them. The report explains how risk management strategies affected its results and summarizes the impact of BC Transit's strategies and actions in managing risks. The report explains how capacity, including the capacity of partners, affected the results achieved. The report partially identifies critical areas where the corporation needs to build capacity in order to succeed in the long term.

*To improve in this area of reporting, BC Transit should...* describe the current status of key areas of capacity, including the capacity of its partners.

### **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 financial variances and provides financial trend information. Key revenue generating activities are explained and the report compares past sales to current sales. The report explains BC Transit's decisions regarding strategies within the context of available funding and identifies critical measures of efficiency.

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

The report provides trend information for BC Transit's performance measures and future performance targets are presented. Where available and relevant, the report includes benchmark information of similar organizations in the same sector. The report contains some relevant economic and demographic information to put BC

Transit's results into context.

*To improve in this area of reporting, BC Transit should...* clearly report in relation to its service plan. Results need to be reported in relation to the goals, objectives and performance measures outlined in the plan. Where goals, objectives, measures or targets are not reported as planned, full explanations should be provided. Relevant economic, social or demographic information should also be presented to put BC Transit's results into context.

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

Management publicly affirms its responsibility for the contents of the report and the report contains some interpretations of results.

*To improve in this area of reporting, BC Transit should...* explain how measures are compiled and identify the sources of information and the period of data reported. BC Transit also should explain why it has chosen the measures it has and how performance targets were selected. BC Transit should provide full interpretations of its results, and explain why the reader should have confidence in the reliability of the information presented.



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## **British Columbia Securities Commission (the Commission)**



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<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 Key Reporting Judgements</b>

Full y Inc orp orat ed							
Fun dam enta ls in Plac e				o			
In Pro cess	o x	o x	o x	x	o x		
Star t-up						o x	o x

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report describes the Commission's core business areas, and clearly identifies clients, key stakeholders and markets served. The report also clearly explains the governance structure under which the Commission operates when referring to their board and to their accountability to government. Similarly, the accountability relationship with their key partners is described.

*To improve in this area of reporting, the Commission should...* list its organizational values and make clear that it is guided by these values in delivering these programs.

### Principle 2: Link Goals and Results

The report explains the "chain of events" the Commission followed from its vision, mission and mandate, to its goals, objectives and strategies, through to its performance monitoring and measuring. The report explains why performance measures are relevant to the Commission's goals and objectives. The report provides simple output measures for each of its objectives.

*To improve in this area of reporting, the Commission should...* fully report measures for each of its objectives focusing on the full range of issues that concern the public and legislators including outputs and some short term

outcomes. The Commission also should explain variances between planned and actual results.

### **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 Commission in achieving its goals and objectives. The report contains a wider array of performance information than in start-up, but is missing measures related to some critical goals or objectives. The report begins to explain how the organization's performance is linked to government-wide direction.

*To improve in this area of reporting, the Commission should...* fully report on the few critical aspects of performance that the legislators and the public would use to judge the organization's success. Also, the Commission needs to clearly describe what is important to government at the overall corporate level.

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

The report summarizes the key risks faced by the Commission, and the strategies for prioritizing and dealing with them. The report explains how risk management affected results and summarizes the impact of the Commission's strategies and actions in managing risks. The report is beginning to explain the Commission's capacity to deliver on goals and objectives.

*To improve in this area of reporting, the Commission should...* describe key areas of capacity and explain how capacity affected the results achieved, including the capacity of partners.

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

Financial information is supported by a discussion and analysis from management. The report explains key financial variances – what happened and why, and provides key financial trend information for revenues and expenditures. In addition, the report explains how current revenues compare to past and forecast revenues and clearly explains the sources of revenue and key revenue generating activities.

*To improve in this area of reporting, the Commission should...* explain planned and actual costs in terms of core business areas, key goals, objectives, strategies, or results achieved. Also, the report needs to link financial and other performance information and identify critical measures of efficiency.

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

There is sufficient consistency in the format and structure of the service plan and report to allow readers to understand the connection between the two documents.

*To improve in this area of reporting, the Commission should...* report results clearly in relation to the goals, objectives and performance measures outlined in the plan, including relevant economic, social or demographic information to put its results into context. The Commission also should provide trend information for its performance measures so that the reader is able to judge the organization's performance relative to past performance, and where available and relevant, include benchmark information of other organizations in the industry, industry standards, or best practices.

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

The report describes why the Commission chose its goals, objectives and performance measures. The report presents 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 Commission should...* identify sources of information and reporting

dates, including a concise explanation of how measures are derived. The report should explain how performance targets have been selected and why the reader should have confidence in the information being presented to them. Also, management should describe why it is confident that the data is relevant and reliable, and interpret its results in a reasonable manner, reporting both successes and shortcomings in a balanced way. Management should further disclose any limitations or uncertainties in the information presented and the steps taken to validate the data.



## Insurance Corporation of British Columbia



### Performance Reporting Principles

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 Key Reporting Judgements
Fully Incorporated							

Fun dam enta ls in Plac e					o	x	
In Pro cess	o x	o x	o x	x	x	o	x
Star t-up				o			o

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report describes ICBC's core business areas, and the products and services provided. The report clearly identifies clients, key stakeholders, and the market served. The report clearly explains the governance structure under which ICBC operates and it lists the values that guide ICBC's operations. The report explains other factors that are critical to understanding ICBC's performance. The report also describes how the mission of its subsidiary is aligned with the corporation.

*To improve in this area of reporting, ICBC should...* clearly explain how it delivers products and services through others and how it ensures others deliver what it wants. ICBC should also describe how the delivery of its programs and services is guided by public sector values.

### Principle 2: Link Goals and Results

Linkages between ICBC's goals, mission and public purpose are explained. The report explains why performance measures are relevant to ICBC's goals. Performance measures go beyond just inputs and simple outputs towards including more informative outputs. The report explains variances between planned and actual results.

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

### Principle 3: Few Critical Aspects

The report has begun to focus on the goals and objectives that are critical to ICBC's stakeholders and to achieving its vision. The report contains a wider array of performance information than in start-up, but is missing measures related to some critical goals or objectives.

*To improve in this area of reporting, ICBC should...* clearly state why goals, objectives, and measures are important, and what achieving them means to the public and legislators. ICBC should explain what's critical in achieving its goals and objectives and the few critical aspect of performance. Key performance results should be clear and readily apparent.

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

The report identifies some risks in ICBC's internal and external operating environments.

*To improve in this area of reporting, ICBC should...* summarize the key risks faced by the corporation and the strategies for prioritizing and dealing with them. ICBC 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 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 and identifies critical measures of efficiency. The report provides key financial trend information and explains how current revenues compare to past and forecast revenues. The report explains key financial variances. The report also makes clear the nature of revenues and explains key revenue generating activities.

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

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 sufficient information to judge the organization's performance relative to past performance for most performance measures.

*To improve in this area of reporting, ICBC should...* ensure that its results are reported in relation to the goals, objectives and performance measures outlined in the service plan and provide relevant economic, social or demographic information to put its results into context. ICBC also should provide trend information for its performance measures and, where available and relevant, ICBC should include current benchmark information of similar organizations in the industry, industry standards, or best practices. Also, ICBC should fully explain any year-over-year data inconsistencies that could impact a reader's understanding of trend comparisons.

#### **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. Management provides some interpretations of the results and publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, ICBC should...* explain how performance targets were selected. Where changes have been made since the prior year or information is incomplete, ICBC should clearly explain the reasons for the changes to goals, objectives and performance measures. ICBC should provide full interpretations of its results, and explain why the reader should have confidence in the reliability of the information presented. Management also should disclose any limitations or uncertainties in the information presented and the steps taken to validate the data.



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# British Columbia Assessment Authority (the Authority)



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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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place						X	
In Process	O X	O X	O X	O	O	O	X



Star t-up				X	X				O
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O 2003/2004 Assessment    X 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report adequately explains the Authority’s public purpose as outlined in enabling legislation and adequately explains the Authority’s mission. The report describes the Authority’s core business areas and the product produced, and clearly identifies key clients and the market served. The report explains the governance structure and accountability relationship to the Board of Directors. The report has begun to describe how public sector values guide the Authority’s operations.

*To improve in this area of reporting, the Authority should ...* describe its services, including how it delivers them, how it delivers programs through others and how it ensures others deliver what it wants. The Authority should to clearly describe how it is guided by its values in delivering its programs and services.

### Principle 2: Link Goals and Results

There are clear linkages between the goals and objectives, and they are consistent with the Authority’s mission and public purpose. The report provides performance measures for each objective and these measures go beyond just inputs and simple outputs towards including more informative outputs.

*To improve in this area of reporting, the Authority should...* clearly explain the linkages between its mission, goals, objectives, strategies and performance measures and explain why performance measures are relevant to the organization’s goals and objectives. The Authority also should focus on the full range of issues that concern the public and the legislators, including outputs and some short term outcomes. Variances between planned and actual results should be identified and fully explained.

### Principle 3: Few Critical Aspects

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

*To improve in this area of reporting, the Authority should...* clearly state why its goals, objectives and measures are important, and what achieving them means to the public and legislators. The Authority also 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 should also be addressed. Key results should be clear and readily apparent.

### Principle 4: Risk and Capacity

The report identifies some risks in the internal and external operating environment. The report summarizes the impact of the Authority’s strategies and actions in managing capacity risks, and also describes the current status of some key areas of capacity.

*To improve in this area of reporting, the Authority should...* summarize the key risks it faces, the strategies for prioritizing and dealing with risks, and explain how risk management affected results. The Authority should also

summarize the impact of its strategies and actions in managing risks.

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

The report contains basic financial information such as financial statements. The report provides key financial trend information for revenues and expenditures. The report also explains key revenue generating activities.

*To improve in this area of reporting, the Authority should...* fully explain key financial variances. Planned and actual costs should be explained in terms of core business areas, key goals, objectives, strategies or results achieved. The Authority should also fully explain the linkage between financial and other performance information so that the reader understands what it is supposed to be telling them and identify and include critical measures of efficiency.

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

Actual performance is clearly reported in relation to the service plan. Historical information is provided for some measures. The report includes benchmark information of other organizations in the same sector or industry.

*To improve in this area of reporting, the Authority should...* include relevant economic, social or demographic information to put its results into context. The report should contain sufficient information to judge the Authority's performance relative to past performance, allowing the reader to understand whether performance is improving, deteriorating, or remaining unchanged.

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

Management publicly affirms its responsibility for the contents of the report. Sources and periods of data for assessment roll information are also disclosed. Where information is incomplete, the report indicates when the information will be available.

*To improve in this area of reporting, the Authority should...* identify all data sources and periods of data. The report should include concise explanations of how measures are derived and why goals and objectives were chosen. The Authority also should describe how performance targets were selected and why the reader should have confidence in the reliability of the information. Management should also describe why it is confident that the data is relevant and reliable, and provide an interpretation of the results in a reasonable manner, reporting both successes and shortcomings in a balanced way.



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# **British Columbia Liquor Distribution Branch (LDB)**



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## 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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place					○		
In Process	○ x	○ x	○		x		
Start-up			x	○ x		○ x	○ x

○ 2003/2004 Assessment    x 2002/2003 Assessment

## **Principle 1: Public Purpose Served**

The report explains the LDB's public purpose and explains mission. The report describes the core business areas and the programs, services and products provided. Clients, stakeholders and the market served are also described. The LDB's governance structure is clearly explained and the report has begun to describe how public sector values guide the LDB's operations.

*To improve in this area of reporting, the LDB should...* clearly describe how it is guided by its values in delivering its programs and services.

## **Principle 2: Link Goals and Results**

There are linkages between the goals and objectives and they are consistent with the LDB's mission and purpose. The report explains why performance measures are relevant to LDB's goals and objectives and the report has provided measures for most of the objectives. The report provides performance measures for each objective and these measures go beyond just inputs and simple outputs. Variances between planned and actual results are identified.

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

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

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

*To improve in this area of reporting, the LDB should...* clearly state why goals, objectives and measures are important, and what achieving them means to the public and legislators. The LDB 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 internal and external environment and describes some of the expected impacts. The report has begun to describe the current status of some areas of capacity.

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

## **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 clearly reported in relation to the service plan with results reported in relation to the goals, objectives and performance measures outlined in the plan. The report includes one year of baseline data for some

measures.

*To improve in this area of reporting, the LDB should...* include relevant economic, social or demographic information to put its results into context. The LDB also should provide sufficient trend information for performance measures so that the reader is able to judge its performance relative to past performance. Where available and relevant, LDB should include benchmark information of similar organizations or best practices.

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

The report explains how performance measures are compiled and it contains management's interpretation of results for some measures. Where changes have been made since the prior year, the report has clearly explained the reasons for the changes. Where information is incomplete the report provides either a baseline or indicates when the information will be available for most measures.

*To improve in this area of reporting, the LDB needs to...* explain how each of its performance targets have been selected and identify the period of data reported. The LDB should provide full interpretations of its results and explain why readers should have confidence in the reliability of the information presented.



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## **Land and Water British Columbia, Inc. (LWBC)**



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<b>Performance Reporting Principles</b>							
<b>Stage of Development</b>	Public Purpose Served	Link Goals and Results	Few, Critical Aspects	Risk and Capacity	Link Resources, Strategies and Results	Comparative Information	Disclose Key Reporting Judgements

Full y Inc orp orat ed							
Fun dam enta ls in Plac e							
In Pro cess	o x	x	o	o	o	x	o
Star t-up		o	x	x	x	o	x

o 2003/2004 Assessment    x 2002/2003 Assessment

**Principle 1: Public Purpose Served**

The report adequately describes LWBC’s public purpose and mission. An overview of the core business areas and services are provided. Clients, stakeholders, and markets served are clearly identified. The governance structure under which LWBC operates is clear, and the accountability with the Board and government is described. The report makes clear that LWBC is guided by public sector values in delivering its programs and services.

*To improve in this area of reporting, the LWBC should...* explain how programs and services are delivered, how it delivers programs and services through others, and how it ensures others deliver what it wants. Accountability relationships with key partners should also be described.

**Principle 2: Link Goals and Results**

No objectives were reported for this organization which made it difficult to determine the linkages between goals, objectives and measures. Measures go beyond inputs and simple outputs toward including more informative outputs. Although variances are not specifically identified which may confuse the reader, most are explained.

*To improve in this area of reporting, the LWBC should...* include objectives and strategies from the service plan

in order for the reader to fully understand the linkages between goals, objectives, strategies, and performance measures. LWBC should explain why performance measures are relevant to its goals and objectives. LWBC should also fully explain 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 LWBC's stakeholders and to achieving its purpose or vision. Due to the nature of the performance measures, key results are clear and readily apparent. The corporation's goals are directly linked to the government's strategic plan.

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

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

Internal and external risks are identified and there is some information describing how these risks impacted performance results and influenced strategies. An analysis of risk impacts is included with the risk management discussion. Existing resources and current staff capacity are described. In one case, the report explained how capacity affected performance results.

*To improve in this area of reporting, LWBC should...* include strategies for prioritizing and dealing with risks and how their risk management strategies affected results. LWBC should also explain how the capacity of partners affected the results achieved.

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

The report contains financial statements. Financial information is supported by discussion and analysis for revenue and the balance sheet. Five year trend data are presented for revenue, expenditures, and capital expenditures. The report makes clear the nature of funding and explains key revenue generating activities, and some forecast funding is included.

*To improve in this area of reporting LWBC should...* provide planned to actual financial information in terms of core business areas, key goals, objectives, strategies, or results achieved. Key expenditure variances should be explained. LWBC should also report critical measures of efficiency.

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

Some benchmark data and five year financial trend data is presented. Data inconsistencies which could impact a reader's understanding of trends are fully explained. Future performance targets are included.

*To improve in this area of reporting, LWBC should...* clearly report actual performance in relation to the service plan. Results should be reported in relation to the goals, objectives and performance measures outlined in the plan. The report should contain sufficient information to judge the corporation's performance relative to past performance, allowing the reader to understand whether performance is improving, deteriorating, or remaining unchanged. LWBC should explain what the reader is expected to learn from trends and benchmarks being presented.

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

Some sources of information were provided and management publicly affirmed responsibility for the report. In one case, a data limitation was fully discussed.

To improve in this area of reporting, LWBC should... explain how measures are derived and the period to which data applies. The report should explain how performance targets were selected and why the reader should have confidence in the reliability of the information. Management should describes why it is confident that the results are relevant and reliable.



## Legal Services Society (the Society)



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 Key Reporting Judgements
Fully Incorporated							



Fun dam enta ls in Plac e				o			
In Pro cess	o x	x			o x	x	
Star t-up		o	o x	x		o	o x

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report describes the Society's core business areas and its programs and services. The report clearly identifies clients and key stakeholders. The Society's governance structure is clearly explained and the report has begun to describe how public sector values guide the Society's operations.

To improve in this area of reporting ,the Society should... 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 Society's goals and objectives, and they are consistent with the Society's mission and public purpose.

*To improve in this area of reporting, the Society should...* provide performance measures for each of its objectives and explain why the measures are relevant to the Society's goals and objectives. The Society should also fully 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 the legislators.

### Principle 3: Few Critical Aspects

The report explains how the Society's performance is linked to government-wide direction. The report has begun to focus on the goals and objectives that are critical to the Society's stakeholders and to achieving its purpose or vision.

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

performance results should be clear and readily apparent.

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

The report summarizes the key risks facing the Society and the strategies for prioritizing and dealing with them. The report explains how risk management affected results and has summarized the impact of the Society's strategies and actions in managing risks. The report explains how capacity affected the results achieved and it also identifies critical areas where the Society needs to build capacity in order to succeed in the long term.

*To improve in this area of reporting, the Society should...* describe the current status of key areas of capacity including the capacity of service delivery partners

#### **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 by core business area. The report explains financial variances and provides financial trend information. The report explains how current funding compares to past and forecast funding.

*To improve in this area of reporting, the Society should...* identify critical measures of efficiency.

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

Actual performance is clearly reported in relation to the service plan.

*To improve in this area of reporting, the Society should...* provide sufficient information to allow readers to judge the Society's performance relative to past performance. Relevant economic, social or demographic information should be presented to put its results into context. Where available and relevant the Society should include benchmark information of similar organizations or best practices.

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

Management publicly affirms its responsibility for the contents of the report. Where changes have been made since the prior year, the report clearly explains the reasons for changes to goals, objectives or performance measures.

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



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# **British Columbia Transmission Corporation (BCTC)**



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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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process		o	o	o	o		

Star t-up	o					o	o
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o 2003/2004 Assessment    x 2002/2003 Assessment

\* BCTC commenced operations during the year, therefore there is no prior year assessment.

### **Principle 1: Public Purpose Served**

The report describes BCTC's core business areas, and the services provided. The report has begun to identify clients, key stakeholders and the markets served. The report clearly explains the governance structure under which BCTC operates. The report lists the values that guide BCTC's operations.

*To improve in this area of reporting, BCTC should...* clearly explain external accountability relationships, and make clear how it is guided by its values in delivering programs, products and services.

### **Principle 2: Link Goals and Results**

The report identifies the goals and objectives of BCTC, and provides measures for each of its objectives. Performance measures go beyond just inputs and simple outputs towards including more informative outputs (such as efficiency, timeliness, quality). Variances between planned and actual results are explained.

*To improve in this area of reporting, BCTC should...* make clear the linkages between its mandate, goals, objectives, strategies and performance measures, and explain why performance measures are relevant to its goals and objectives.

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

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

*To improve in this area of reporting, BCTC should...* provide measures for all critical goals or objective. The report should clearly state why goals, objectives and measures are important, what achieving them means to the public a legislators, and what Is critical to BCTC in achieving them.

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

The report identifies some risks (both threats and opportunities) in BCTC's internal and external operating environments. The report describes the current status, and expected future status, of key areas of capacity.

*To improve in this area of reporting, BCTC should...* describe strategies for prioritizing and dealing with risks, and adequately describe how risks impacted performance results. The report should also explain how capacity affected the results achieved.

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

The report contains basic financial information and fully explains revenue activities. Variances are identified and partially, but not fully, explained. There are some linkages between financial and other performance information

as some of the performance measures deal with aspects of efficiency.

*To improve in this area of reporting, BCTC should...* explain planned and actual costs in terms of core business areas, key goals and objective or results achieved.

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

Actual performance is clearly reported in relation to the service plan (relevant items from BC Hydro's Service Plan). Results are reported in relation to the goals, objectives and performance measures outlined in the plan. 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.

*To improve in this area of reporting, BCTC should...* compare current performance with historical results information and benchmarks from similar organizations.

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

The report explains how performance measures are compiled. Management publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, BCTC should...* adequately explain why it has chosen to focus on the aspects of performance that it has, including its goals objectives, performance measures and targets. The report should also provide management's interpretation of results and why readers should have confidence in the information presented.



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## **Partnerships British Columbia (Partnerships BC)**



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**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 Key Reporting Judgements
Fully Incorporated							
Fundamentals in Place							
In Process	o			o	o		
Start-up		o	o			o	o

o 2003/2004 Assessment    x 2002/2003 Assessment

\* Partnerships British Columbia completed its first full year of operations, therefore there is no prior year assessment.

**Principle 1: Public Purpose Served**

The report adequately explains Partnerships BC’s public purpose, as outlined in enabling legislation, and it

adequately explains its mission. The report has begun to describe how the organization is guided by public sector values in delivering its programs and services. The report describes the organization's core business areas, and the services provided by these. The report clearly identifies clients, key stakeholders and the markets served. The report clearly explains the governance structure under which Partnerships BC operates.

*To improve in this area of reporting, Partnerships BC should... make clear that it is guided by its identified values. The report also should explain how Partnerships BC delivers its services through others and how it ensures others deliver what it wants.*

### **Principle 2: Link Goals and Results**

There are some linkages between the goals & objectives, and they consistent with Partnerships BC's mission and public purpose. Measures reported are predominantly milestone type indicators.

*To improve in this area of reporting, Partnerships BC should... fully explain the 'chain of events' that leads from the vision, mission and mandate through the goals, objectives and strategies to the performance monitoring, measurement and public reporting.*

### **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.

*To improve in this area of reporting, Partnerships BC should... clearly state why goals, objectives and measures reported are important and what achieving them means to the public and legislators (an external audience), focusing on performance measures of more ongoing value.*

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

The report describes key risks in the internal and external environment and their expected impact on the organization. The report describes the current status of key areas of capacity.

*To improve in this area of reporting, Partnerships BC should... provided clear and concise explanations as to the organization's capacity to deliver on its goals and objectives.*

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

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 information for current and prior year, such as for expenditures. The report explains how current funding compares to past and forecast funding. The report makes clear the nature of funding (fees, grants, appropriations, etc, and sources), and explains key revenue generating activities. The financial information clearly relates to two of the three goals of Partnerships BC.

*To improve in this area of reporting, Partnerships BC should... link financial and other performance information to identify critical measures of efficiency.*

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

*To improve in this area of reporting, Partnerships BC should... report results in relation to the goals, objectives and performance measures outlined in the service plan. It should also explain changes in strategic direction occurring between the issuance of the plan and the annual report. The report should also compare current*

performance against historical data, as it becomes available, and benchmark information from other organizations in the same sector or industry where available.

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

The report explains how performance measures are compiled. Management publicly affirms its responsibility for the contents of the report.

*To improve in this area of reporting, Partnerships BC should...* explain why the organization has chosen to focus on the aspects that it has (e.g., its goals and objectives), and why it has chosen the performance measures and targets it has. Management’s confidence in the reliability of the performance information, or any limitations in the data, should be adequately explained.



# Tourism British Columbia (Tourism BC)



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 Key Reporting Judgements
Fully Incorporated							



Fun dam enta ls in Plac e							
In Pro cess	o x	x	x		o x	x	x
Star t-up		o	o	o x		o	o

o 2003/2004 Assessment    x 2002/2003 Assessment

### Principle 1: Public Purpose Served

The report adequately explains Tourism BC’s public purpose, as outlined in enabling legislation, and it adequately explains the organization’s mission. The report partially describes Tourism BC’s core business areas, and the programs, services or products provided by these. The report clearly identifies clients and, when relevant, the markets served. The report explains how Tourism BC delivers programs, products or services through others. The report describes how the missions of subsidiaries are aligned with Tourism BC’s own mission. The report has described how public sector values guide the Tourism BC’s operations, and performance measures appear to be measuring one aspect of those values (teamwork).

*To improve in this area of reporting, Tourism BC should... fully describe its core business areas.*

### Principle 2: Link Goals and Results

There are 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. Some of the listed performance measures go beyond just inputs and simple outputs towards including more informative outputs (such as efficiency, timeliness, quality). Variances between planned & actual results are identified.

*To improve in this area of reporting, Tourism BC should... fully explain the ‘chain of events’ that it followed from its vision, mission and mandate through to its performance monitoring and measuring. The report also should explain the links between Tourism BC’s goals, objectives, strategies and then demonstrate why the performance measures are relevant to Tourism BC’s goals and objectives. Variances between planned & actual results should be explained.*

### Principle 3: Few Critical Aspects

The report has begun to focus on the goals and objectives that are critical to the external stakeholders. The report contains a wider array of performance information than in start-up. Key results (financial and non-financial) are

clear and readily apparent.

*To improve in this area of reporting, Tourism BC should...* clearly state why the goals, objectives and measures are important and what achieving them means to the public and legislators. The report should contain clear discussion around why a particular goal or objective is critical and why that particular performance measure is the best way of measuring performance.

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

The report identifies some risks (both threats and opportunities) in the organization's internal and external operating environments. The report describes the current status of key areas of capacity.

*To improve in this area of reporting, Tourism BC should...* summarize the key risks facing the organization and explain how the risks, along with any capacity constraints, affected results. The report should also provide explanations as to the organization's capacity to deliver on its goals and objectives.

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

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. 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 begins to make linkages between financial and other performance information.

*To improve in this area of reporting, Tourism BC should...* explain the meaning of linkages between financial and other performance information.

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

Actual performance is reported in relation to the service plan. 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 one year of baseline information for most performance measures and includes multi year financial information to compare results against. The report contains some relevant economic, social or demographic information to put its results into context (e.g. an environmental scan).

*To improve in this area of reporting, Tourism BC should...* explain differences in the Annual Report where changes have been made from the Service Plan. The report should, if possible, include relevant credible benchmark comparisons.

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

Management publicly affirms its responsibility for the contents of the report and interprets the results. The report identifies sources of information.

*To improve in this area of reporting, Tourism BC should...* explain why the selected goals, objectives and performance measures are important, how performance targets were selected and why the reader should have confidence in the information presented. The report should also disclose any limitations or uncertainties in the information presented and the steps taken to validate the data.





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