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

Background
July 20, 2005

What are the Annual Service Plan Reports of Government?

The Budget Transparency and Accountability Act requires ministries and government organizations to issue each year:

- a service plan, identifying goals, objectives and performance measures, and
- an annual report, comparing actual results with those expected in the service plan.

All ministries and most Crown corporations and agencies are required to issue these plans and reports.

Why are they important?

In the public sector there is more to measuring success than focusing on the financial bottom line. The amount of money spent by government on programs or strategic initiatives does not tell us whether objectives were achieved, if best value was obtained, or whether any difference was made at all. Therefore it is important for government organizations to measure and report their performance in other ways. For this reason, annual reports contain information on the financial and operational performance of government. Reporting on non-financial operational performance is a key accountability requirement for government as a whole and for individual organizations entrusted with the public's resources and responsible for delivering public services.

Robust performance reporting can:

- encourage healthy debate on plans and priorities;
- allow assessments of actual performance;
- engage the public's interest in the business of public sector organizations; and
- demonstrate that an organization is open and accountable.

Why does the Auditor General assess Annual Service Plan Reports?

It is the responsibility of each ministry and Crown corporation to report comprehensive, high quality performance information. The Auditor General is committed to helping ensure legislators and the public receive the best information possible for assessing the performance of government. Our yearly assessment of the quality

of the annual service plan reports is one way we contribute to this goal.

This year's report includes the assessments of each ministry and Crown corporation. Because we discussed each individual assessment with the management of all 34 organizations, it took longer to produce this year's report than it has in any of the previous three years. While it took more time, and delayed publication of the report, we believe it was a useful investment in improving the quality of performance reporting.

How does the Auditor General assess the quality of reporting?

The Auditor General used the BC Performance Reporting Principles. Reporting principles serve as a guide to help government know what it should report to the public each year about the planned and actual performance of ministries and Crown agencies.

In British Columbia, government, the Public Accounts committee and the Auditor General agreed – in October 2003 – that the BC Reporting Principles should form the basis for how service plans and annual service plan reports are written and assessed.

This consensus means there is agreement about the basis on which the provincial government should tell its performance story.

Why is having these reporting principles important?

The agreement on the BC Reporting Principles is significant because it means the debate is no longer about what constitutes good reporting. Efforts can now be focused on achieving it.



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