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**The Technical Director  
International Public Sector Accounting Standards Board  
International Federation of Accountants  
277 Wellington Street West, 6<sup>th</sup> Floor  
Toronto, Ontario M5V 3H2  
CANADA**

Dear Stephenie,

**Comments on Consultation Paper - Reporting Service Performance Information**

The Zambia Institute of Chartered Accountants welcomes the opportunity to comment on the Consultation paper entitled “Reporting Service Performance Information”, issued by the International Public Sector Accounting Standards Board (IPSASB).

We commend the IPSASB on its efforts towards developing a conceptual framework for public sector financial reporting to provide information about a reporting entity that is useful to users for accountability and decision-making purposes. We support all four (4) preliminary views reached by the International Public Sector Accounting Standards Board as included on pages 4 and 5 of the Consultation Paper, we have got no divergent views.

Our specific comments on the Consultation paper (**Reporting Service Performance Information**) are as follows:

### Question 1

Should the IPSASB consider issuing (a) non-authoritative guidance for those public sector entities that choose to report service performance information, (b) authoritative guidance requiring public sector entities that choose to issue a service performance report to apply the guidance, or (c) authoritative guidance requiring public sector entities to report service performance information?

#### *Comment*

We are in support of **option (c)**, authoritative guidance requiring public sector entities to report service performance information would help ensure that users have the information necessary for assessing the service performance of a public sector entity and comparability would be enhanced.

### Question 2

Do you agree that this project should not identify specific indicators of service performance?

#### *Comment*

We agree that the project should not identify specific indicators of service performance, because services which are normally provided by public sector entities are diverse and complex. However, we feel each industry should submit its specific indicators of service performance to its regulators and non-compliance should attract a penalty.

### Question 3

Should service performance information included in GPFRs be prepared for the same reporting entity as for general purpose financial statements (GPFSSs)?

#### *Comment*

The Institute is of the view that; service performance information included in GPFRs should be prepared for the same reporting entity as for general purpose financial statements (GPFSSs).

### Question 4

This CP identifies four dimensions of service performance information that are necessary to meet the needs of users. These are:

(a) Information on the public sector entity's objectives, including the need or demand for these objectives to be achieved (the "why" dimension);

- (b) Input, output, outcome, efficiency, and effectiveness indicators, including service recipient perception or experience information (the “what” dimension);
- (c) Comparisons of actual performance to projected (or targeted) results, including information on the factors that influence results (the “how” dimension); and
- (d) Time-oriented information, including the comparisons of actual results over time and to milestones (the “when” dimension).

Do you agree with these dimensions of service performance information? Are there dimensions that should be added or deleted?

***Comment***

We do agree with the proposed four (4) dimensions of service performance information, the identified dimensions are essential to meet the needs of users.

**Question 5**

Should service performance information be reported (a) as part of the GPFR that is currently issued (for example, an annual financial report) but not part of the GPFs, (b) in a separately issued GPFR, or (c) in both a separately issued GPFR and as part of the currently issued GPFR?

***Comment***

We support option (a) “service performance information should be reported as part of the GPFR”, for easy reference.

The Institute will be ready to respond to any matters arising from the above comments.

Yours faithfully

**Musonda Boniface**

**Technical Officer**