

OFFICE OF THE COMPTROLLER GENERAL



MINISTERIAL ACCOUNTABILITY REPORT 2021/22



Building today for a better tomorrow.

Ministerial Accountability Report

Ministry of Finance
Office of the
Comptroller General

For the Fiscal Year Ended
March 31, 2022



**National Library of Canada Cataloguing in Publication
Data**

British Columbia. Office of the Comptroller General.

Ministerial accountability report... –2002/2003

–Addendum

Annual.

Report year ends Mar. 31.

ISSN 1703–9983 = Ministerial accountability

1. Executive departments – British Columbia
–Accounting–Periodicals. 2. Finance, Public–British
Columbia–Periodicals. 3. Finance statements–British
Columbia–Periodicals. I. Title.

HJ13.B7B74 352.43'0971105 C2002–960231–9

*August 30, 2022
Victoria, British Columbia*

Lieutenant Governor of the Province of British Columbia

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Ministerial Accountability Report for 2021/22. This is the annual report required under the *Balanced Budget and Ministerial Accountability Act*.

SELINA ROBINSON
Minister of Finance

August 30, 2022
Victoria, British Columbia

Honourable Selina Robinson
Minister of Finance

As required under Section 6(2) of the *Balanced Budget and Ministerial Accountability Act*, I present the following information:

- Individual responsibilities—for members of the Executive Council responsible for operating expenses, a comparison of expected and actual spending results based on the Consolidated Revenue Fund Schedule of Comparison of Estimated Expenses to Actual Expenses;
- Individual responsibilities—for members of the Executive Council with non-financial responsibilities, a list of expected and actual results as described for the member; and
- A statement of salary holdback repayable based on the foregoing.

Respectfully submitted,

CARL FISCHER
Comptroller General

Contents

Reporting Requirements under the Balanced Budget and Ministerial Accountability Act

<i>Ministerial Accountability</i>	7
<i>Individual Responsibilities</i>	7
<i>Ministerial Accountability Report Summary of Schedules</i>	9

Reporting Results

<i>Individual Responsibilities Results for Members of the Executive Council with Operating Expense Responsibilities</i>	10
<i>Reconciliation of Summary Accounts Surplus (Deficit) to Stated Estimates Amount</i>	11
<i>Comparison of Non-financial Targets to Results Achieved for Ministers of State With Responsibility for Non-financial Targets</i>	12
<i>Ministerial Salary Holdback Repayment Results</i>	14

Ministerial Accountability for the Fiscal Year Ended March 31, 2022

The *Balanced Budget and Ministerial Accountability Act* (BBMAA) holds Ministers responsible individually for ensuring that ministries operate within their budgets and that Ministers of State with responsibility for non-financial targets meet their targets. The BBMAA ties Ministers' salaries directly to financial and non-financial targets. The Ministerial Accountability Report communicates the results.

The BBMAA requires that a comparison of expected and actual performance results be released with the Public Accounts. This reporting is separate from any other performance reporting requirements, such as the service plan reports required of each Minister under the *Budget Transparency and Accountability Act*.

The BBMAA requires a holdback of 10% of ministerial salaries until release of the Public Accounts for that fiscal year. This holdback is related to individual ministerial responsibilities for meeting expense or non-financial targets. Ministers and Ministers of State earn the 10% individual holdback by meeting their ministry budget or non-financial targets, which is their individual responsibility. Where requirements are met, the holdback for Ministers responsible for operating expense is payable the day after the Public Accounts are released. The holdback for Ministers of State is payable after the publication of results in the related final service plan reports.

Individual Responsibilities

The individual holdbacks under Section 5 of the BBMAA are based on:

- Ministry spending for ministers with operating expense responsibilities.
- Specified expected results for Ministers of State with responsibility for non-financial targets.

Ministerial Accountability for the Fiscal Year Ended March 31, 2022—Continued

The BBMAA requires that the following information be reported:

- Schedule F of the Estimates discloses the individual ministerial financial targets for the fiscal year. If during the fiscal year a government reorganization takes place, as described in Section 1 of the legislation, or if a reallocation of spending authority occurs under a vote that authorizes spending by more than one Minister, as described in Section 6, a revised Schedule F must be published that discloses the revised operating expenses that are the responsibility of each Minister.
- The operating expense targets for 2021/22 are the amounts stated in Schedule F of the Estimates.
- A comparison of actual results and the estimated amounts published in the Schedule F for the fiscal year ending March 31, 2022.
- Actual results for Ministers of State with responsibility for non-financial targets are taken from the 2022 ministry service plan reports or interim reports and are compared against the expected results listed in B.C. Regulations 80/2021, 82/2021, 84/2021, and 85/2021.
- The Ministerial Salary Holdback Repayment Results schedule discloses amounts for all ministers held accountable under the BBMAA.
- The *Budget Measures Implementation Act (No. 2), 2009*, amended the BBMAA to remove statutory spending (Special Accounts, and statutory appropriations not included in the Estimates) from the individual responsibilities.
- The *Budget Measures Implementation Act, 2022*, amended the BBMAA to remove Section 4 and the requirements for the collective responsibility associated with the surplus or deficit of the government summary reporting entity. The collective responsibility was removed effective April 1, 2021.

Ministerial Accountability Report Summary of Schedules

Comparison of Expected Results to Actual Results—this statement discloses the results of comparing actual operating expenses of individual ministries against the financial targeted operating expenses.

This statement shows for each Minister with responsibility for operating expenses accounted for in the Consolidated Revenue Fund, an estimated amount that must be made public with the Estimates under Section 6(1) of the BBMAA. This estimated amount is described in Section 5(1) of the BBMAA and represents the targeted operating expenses that are the responsibility of the Minister as set out in the main Estimates for the Fiscal Year Ending March 31, 2022, which includes any adjustments to reflect enacted legislation.

During the fiscal year, if a government reorganization takes place as described in Section 1 of the BBMAA, a revised Schedule F must be published that sets out the targeted operating expenses that are the responsibility of the Minister.

The statement also discloses the actual amount of operating expenses for each Minister as required under Section 6(2) of the BBMAA and communicates whether or not the individual responsibility targets have been successfully achieved.

Comparison of Non-financial Targets to Results Achieved—this statement has been prepared in order to communicate the non-financial targets established through regulation and the results achieved by the responsible Ministers of State. In addition to the financial accountability reporting under the BBMAA, non-financial results are also required. Results are taken from the annual public service plan reports of each Minister or Minister of State.

Ministerial Salary Holdback Repayment Results—this statement discloses the amounts of the salary holdbacks of the responsible Ministers for individual results. These holdbacks are repayable based on the results achieved as communicated through this Ministerial Accountability Report.

Comparison of Expected Results to Actual Results for the Fiscal Year Ended March 31, 2022

Individual Responsibilities Results for Members of the Executive Council with Operating Expense Responsibilities

	In Thousands			Actual Spending Within Targets
	Expected Results ¹	Actual Results	Variance	
	\$	\$	\$	
Premier.....	14,678	13,312	(1,366)	Yes
Minister of Advanced Education and Skills Training.....	3,090,472	2,866,688	(223,784)	Yes
Minister of Agriculture, Food and Fisheries.....	86,637	86,509	(128)	Yes
Minister of Attorney General.....	1,643,448	1,597,117	(46,331)	Yes
Minister of Children and Family Development.....	2,392,755	2,390,559	(2,196)	Yes
Minister of Citizens' Services.....	604,304	603,035	(1,269)	Yes
Minister of Education.....	8,126,642	7,905,417	(221,225)	Yes
Minister of Energy, Mines and Low Carbon Innovation.....	100,597	100,437	(160)	Yes
Minister of Environment and Climate Change Strategy.....	265,427	263,700	(1,727)	Yes
Minister of Finance.....	7,856,088	7,534,654	(321,434)	Yes
Minister of Forests, Lands, Natural Resource Operations and Rural Development.....	657,886	644,728	(13,158)	Yes
Minister of Health.....	25,132,220	24,463,708	(668,512)	Yes
Minister of Indigenous Relations and Reconciliation.....	167,803	166,953	(850)	Yes
Minister of Jobs, Economic Recovery and Innovation.....	78,648	78,393	(255)	Yes
Minister of Labour.....	17,374	17,374	0	Yes
Minister of Mental Health and Addictions.....	12,735	10,250	(2,485)	Yes
Minister of Municipal Affairs.....	297,530	297,038	(492)	Yes
Minister of Public Safety and Solicitor General.....	886,033	885,717	(316)	Yes
Minister of Social Development and Poverty Reduction.....	4,359,801	4,349,176	(10,625)	Yes
Minister of Tourism, Arts, Culture and Sport.....	277,576	170,056	(107,520)	Yes
Minister of Transportation and Infrastructure.....	948,948	948,025	(923)	Yes
Total Individual Responsibilities Results.....	<u>57,017,602</u>	<u>55,392,846</u>	<u>(1,624,756)</u>	

Comparison of Non-financial Targets to Results Achieved for the Ministers With Responsibility for Non-financial Targets for the Fiscal Year Ended March 31, 2022

<u>Expected Results</u>	<u>Results Achieved</u>
Minister of State for Child Care	
(a) continue implementation initiatives that support government's universal child care plan that provides affordable, accessible, inclusive and high-quality care and early learning for every child whose family wants or needs it;	Yes
(b) engage with all levels of government, Indigenous organizations, school districts, child care providers and other sector stakeholders to further inform implementation of universal and inclusive child care and transfer responsibility for child care delivery to the Ministry of Education by 2023;	Yes
(c) renew the Multilateral Early Learning and Child Care Framework agreement with the federal government and continue monitoring the implementation;	Yes
(d) submit to Cabinet a report on the results referred to in paragraphs (a) through (c) on or before March 31, 2022.	Yes
Minister of State for Trade	
(a) promote the 2021 BC Export Awards;	Yes
(b) consult with key stakeholders as Ministry of Trade teams work towards developing a new B.C. Trade Diversification Strategy which should include new strategies to expand B.C.'s export opportunities;	Yes
(c) continue to support Forestry Innovation Investment Ltd.'s efforts to actively maintain, create and diversify demand for B.C.'s manufactured wood products in key international markets;	Yes
(d) continue to promote B.C. food and agriculture exports in collaboration with the Minister of Agriculture;	Yes
(e) promote B.C.'s Export Navigator program across B.C. to help more small businesses export their goods and services;	Yes
(f) promote the benefits of free trade agreements to help B.C. businesses leverage new opportunities;	Yes
(g) engage with industry stakeholders to identify sector-focused special projects that would support economic development, trade and innovation in sectors including shipbuilding, aerospace and forest innovation;	Yes
(h) submit to Cabinet a report on the results referred to in paragraphs (a) through (g) on or before March 31, 2022.	Yes

Comparison of Non-financial Targets to Results Achieved for the Ministers With Responsibility for Non-financial Targets for the Fiscal Year Ended March 31, 2022—Continued

<u>Expected Results</u>	<u>Results Achieved</u>
Minister of State for Infrastructure	
(a) work with the Minister of Transportation and Infrastructure to develop a plan that will advance critical transportation infrastructure;	Yes
(b) support the work of the TransLink Mayors' Council 10-year planning process to extend the Millennium Line to Arbutus Street, with an eventual terminus at UBC, and ensure prompt design and construction of the Surrey-Langley Skytrain;	Yes
(c) support planning to improve the movement of goods and people in the Fraser Valley, including the widening of Highway 1;	Yes
(d) advance the work to replace the Massey crossing;	Yes
(e) support the work of the Pattullo Bridge Replacement Project to ensure a successful completion;	Yes
(f) support the planning and development of key transit projects, like high-speed transit links for the North Shore and the expansion of rail up the Fraser Valley;	Yes
(g) submit to Cabinet a report on the results referred to in paragraphs (a) through (f) on or before March 31, 2022.	Yes
Minister of State for Lands and Natural Resource Operations	
(a) produce a strategic approach to managing B.C.'s coast for its continued sustainability and economic potential, including engagement with local Indigenous nations, local government and other stakeholders;	Yes
(b) submit a plan with options and implementation considerations for how to create a new ministry focused on lands and natural resources, improving on the model that exists within the Ministry of Forests, Lands, Natural Resource Operations and Rural Development;	Yes
(c) bring forward changes to wildlife policy that reflect the foundational principles our government has committed to, as part of our Together for Wildlife Strategy;	Yes
(d) continue to implement our government's partnership approach model to modernizing land use plans with Indigenous nations;	Yes
(e) provide a progress update on B.C.'s approach to reflecting Indigenous peoples' history and cultures in our provincial parks and wilderness areas;	Yes
(f) submit to Cabinet a report on the results referred to in paragraphs (a) through (e) on or before March 31, 2022.	Yes

Ministerial Salary Holdback Repayment Results for the Fiscal Year Ended March 31, 2022

	Total Holdback Repayable ¹ <hr style="width: 100%;"/> \$
Members of the Executive Council without Operating Expense Responsibilities	
Minister of State for Child Care.....	3,917
Minister of State for Trade.....	3,917
Minister of State for Infrastructure.....	3,917
Minister of State for Lands and Natural Resource Operations.....	3,541
	Total Holdback Repayable ¹ <hr style="width: 100%;"/> \$
Members of the Executive Council with Operating Expense Responsibilities	
Premier.....	10,072
Minister of Advanced Education and Skills Training.....	5,596
Minister of Agriculture, Food and Fisheries.....	5,596
Minister of Attorney General.....	5,596
Minister of Children and Family Development.....	5,596
Minister of Citizens' Services.....	5,596
Minister of Education.....	5,596
Minister of Energy, Mines and Low Carbon Innovation.....	5,596
Minister of Environment and Climate Change Strategy.....	5,596
Minister of Finance.....	5,596
Minister of Forests, Lands, Natural Resource Operations and Rural Development.....	5,596
Minister of Health.....	5,596
Minister of Indigenous Relations and Reconciliation.....	5,596
Minister of Jobs, Economic Recovery and Innovation.....	5,596
Minister of Labour.....	5,596
Minister of Mental Health and Addictions.....	5,596
Minister of Municipal Affairs.....	5,596
Minister of Public Safety and Solicitor General.....	5,596
Minister of Social Development and Poverty Reduction.....	5,596
Minister of Tourism, Arts, Culture and Sport.....	5,596
Minister of Transportation and Infrastructure.....	5,596

¹Holdback amounts are reported on the accrual basis. Ministers may be in a position less than a year; therefore, holdback amounts may vary.

WWW.GOV.BC.CA/FIN

