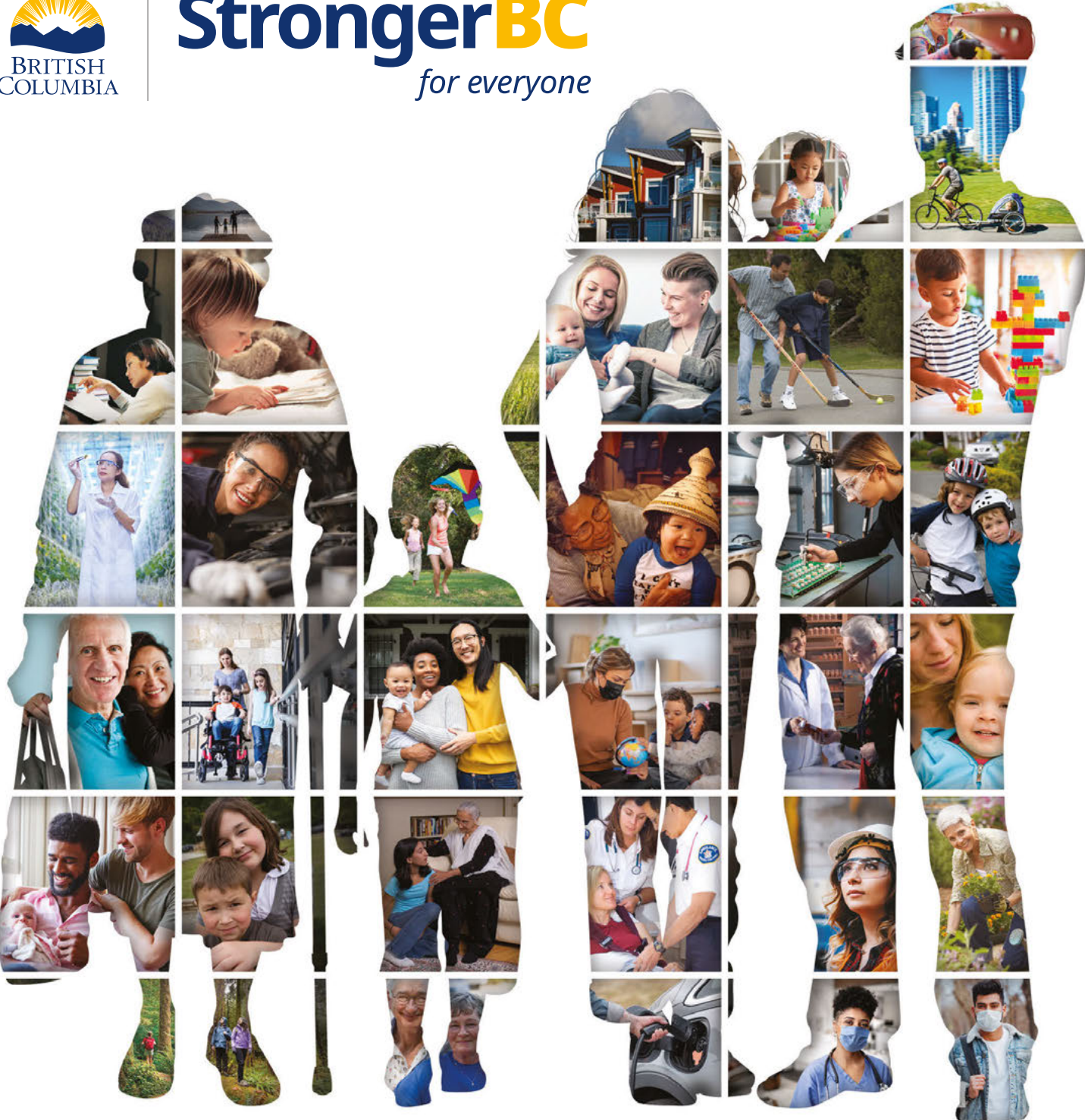


OFFICE OF THE COMPTROLLER GENERAL

MINISTERIAL ACCOUNTABILITY REPORT
2023/24



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Ministerial Accountability Report

Ministry of Finance
Office of the
Comptroller General

For the Fiscal Year Ended
March 31, 2024



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*August 22, 2024
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 2023/24. This is the annual report required under the *Balanced Budget and Ministerial Accountability Act*.

KATRINE CONROY
Minister of Finance

August 22, 2024
Victoria, British Columbia

Honourable Katrine Conroy
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,

NICOLE WRIGHT
Comptroller General

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Ministerial Accountability for the Fiscal Year Ended March 31, 2024

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, 2024—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 2023/24 are the amounts stated in the revised Schedule F.
- A comparison of actual results and the estimated amounts published in the revised Schedule F for the fiscal year ending March 31, 2024.
 - ◊ Where responsibilities were shared or changed during the year, actual spending is shown against the responsible Ministers. Ministry and program expense are measured for the full fiscal year against the stated amount in the revised Schedule F.
 - ◊ Changes and shared responsibilities are measured in monthly proportions of this annual result and are included in the applicable Minister's targeted and actual result amounts for the period of time they held the responsibility. Note that Contingencies (all ministries) and New Programs are the responsibility of the Minister of Finance.
- Actual results for Ministers of State and Minister Without Portfolio with responsibility for non-financial targets are taken from the 2024 ministry service plan reports or interim reports and are compared against the expected results listed in B.C. Regulations 23/2023, 25/2023, 26/2023, 28/2023, 30/2023, and 16/2024.
- 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, 2024, 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 Minister, Ministers of State, or Minister Without Portfolio. 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, Minister of State, or Minister Without Portfolio.

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, 2024

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.....	16,045	15,672	(373)	Yes
Minister of Agriculture and Food.....	98,561	98,540	(21)	Yes
Minister of Attorney General.....	773,469	772,415	(1,054)	Yes
Minister of Children and Family Development.....	1,912,095	1,909,893	(2,202)	Yes
Minister of Citizens' Services.....	682,770	681,485	(1,285)	Yes
Minister of Education and Child Care.....	9,700,050	9,583,332	(116,718)	Yes
Minister of Emergency Management and Climate Readiness...	100,783	100,705	(78)	Yes
Minister of Energy, Mines and Low Carbon Innovation.....	118,408	118,405	(3)	Yes
Minister of Environment and Climate Change Strategy.....	216,074	215,989	(85)	Yes
Minister of Finance.....	10,499,151	9,630,028	(869,123)	Yes
Minister of Forests.....	655,935	643,471	(12,464)	Yes
Minister of Health.....	30,630,494	30,380,477	(250,017)	Yes
Minister of Housing.....	1,447,891	1,260,349	(187,542)	Yes
Minister of Indigenous Relations and Reconciliation.....	178,502	176,326	(2,176)	Yes
Minister of Jobs, Economic Development and Innovation.....	112,846	112,840	(6)	Yes
Minister of Labour.....	21,489	21,488	(1)	Yes
Minister of Mental Health and Addictions.....	26,715	26,618	(97)	Yes
Minister of Municipal Affairs.....	255,711	255,230	(481)	Yes
Minister of Post-Secondary Education and Future Skills.....	3,588,614	3,251,508	(337,106)	Yes
Minister of Public Safety and Solicitor General.....	1,013,019	1,006,711	(6,308)	Yes
Minister of Social Development and Poverty Reduction.....	4,745,331	4,745,096	(235)	Yes
Minister of Tourism, Arts, Culture and Sport.....	264,987	229,563	(35,424)	Yes
Minister of Transportation and Infrastructure.....	1,020,919	1,019,552	(1,367)	Yes
Minister of Water, Land and Resource Stewardship.....	159,748	159,704	(44)	Yes
Total Individual Responsibilities Results.....	68,239,607	66,415,397	(1,824,210)	

Comparison of Expected Results to Actual Results for the Fiscal Year Ended March 31, 2024—Continued

Reconciliation of Summary Accounts Surplus (Deficit) to Stated Estimates Amount

	In Thousands		
	Expected Results ¹	Actual Results	Variance
	\$	\$	\$
Consolidated Revenue Fund Revenue	63,237,000	62,458,382	(778,618)
Less: Total Expenses from Individual Responsibilities Results.....	(68,239,607)	(66,415,397)	1,824,210
Estimates not included under the <i>Balanced Budget and Ministerial Accountability Act</i> :			
Less: Legislative Assembly.....	(100,341)	(100,301)	40
Less: Officers of the Legislature.....	(109,224)	(107,659)	1,565
Less: Special Accounts (Statutory).....	(1,758,756)	(2,627,471)	(868,715)
Plus: Inter-account and inter-fund transfers.....	68,928	160,546	91,618
Elimination of transactions between appropriations.....	32,000	31,974	(26)
Less: Other Statutory Appropriations not provided for in the Estimates.....		(2,478,962)	(2,478,962)
Total Consolidated Revenue Fund Operating Result.....	(6,870,000)	(9,078,888)	(2,208,888)
Plus: Taxpayer-supported Crown corporations and agencies earnings (loss)....	2,610,000	2,389,848	(220,152)
Plus: Self-supported Crown corporations and agencies earnings (loss).....	744,000	1,654,184	910,184
Less: Forecast allowance.....	(700,000)		700,000
Actual Result shown in Public Accounts' Statement of Operations.....	<u>(4,216,000)</u>	<u>(5,034,856)</u>	<u>(818,856)</u>

¹The Ministry of Finance is accountable under the BBMAA for budgeted contingency amounts and their spending; therefore, both the contingency allocations and the related expense have been moved to the Minister of Finance. Details of the application of contingency amounts to ministries are available from the Consolidated Revenue Fund Supplementary Schedules and the Ministerial Appropriations schedules published on the Ministry of Finance website at <http://gov.bc.ca/finance>.

Comparison of Non-financial Targets to Results Achieved for the Ministers With Responsibility for Non-financial Targets for the Fiscal Year Ended March 31, 2024

<u>Expected Results</u>	<u>Results Achieved</u>
Minister of State for Child Care	
(a) continue to implement initiatives that support ChildCare BC, our government's 10-year plan to provide universal, affordable, accessible, quality and inclusive child care to every family that wants or needs it;	Yes
(b) engage with the following to inform implementation of ChildCare BC and guide the development of a distinctions-based approach to increasing Indigenous-led child care: <ul style="list-style-type: none"> (i) all levels of government; (ii) Indigenous governing bodies and other entities representing Indigenous peoples; (iii) school boards, child care providers and other sector stakeholders; 	Yes
(c) continue to monitor the implementation of bilateral agreements with the government of Canada;	Yes
(d) submit to Cabinet a report on the results referred to in paragraphs (a) through (c) on or before March 31, 2024.	Yes
Minister of State for Sustainable Forestry Innovation	
(a) meet with relevant officials within government, with forest industry representatives, with First Nations and with other stakeholders in order to develop an understanding of opportunities and risks respecting the stabilization and growth of fibre supply;	Yes
(b) submit to Cabinet a report on the results referred to in paragraph (a) on or before March 31, 2024.	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, 2024—Continued

<u>Expected Results</u>	<u>Results Achieved</u>
Minister of State for Trade	
(a) promote the 2023 BC Export Awards;	Yes
(b) continue to consult with key stakeholders as ministry teams work towards implementation of a new B.C. Trade Diversification Strategy which includes B.C.'s Export Navigator program, to help more small businesses export their goods and services and 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 and Food;	Yes
(e) work with all ministries to ensure more regular interactions with the federal government on B.C.'s international trade and economic priorities, including increased opportunities for face-to-face meetings with staff and key ministers in Ottawa;	Yes
(f) continue to promote the benefits of free trade and work across ministries and with the federal government to ensure British Columbia's interests are protected and advanced in trade negotiations and disputes, including supporting the Minister of Forests on softwood lumber negotiations with the United States;	Yes
(g) continue to engage with industry stakeholders to identify sector-focused special projects that would support economic development, trade and innovation in sectors including aerospace and broader forest innovation;	Yes
(h) build on relationships with B.C.'s neighbouring jurisdictions, including through the Pacific Coast Collaborative, the Pacific North West Economic Region, and inter-provincial trade, to expand trade opportunities for B.C. businesses and support our shared efforts to reduce emissions;	Yes
(i) support the development and implementation of a Westcoast Maritime Industry Strategy;	Yes
(j) submit to Cabinet a report on the results referred to in paragraphs (a) through (i) on or before March 31, 2024.	Yes
Minister of State for Workforce Development	
(a) work with the Minister of Post-Secondary Education and Future Skills and the Office of the Superintendent for Professional Governance to enhance recognition of foreign credential standards to quickly remove barriers and ensure that international arrivals can find employment sooner in their field of training;	Yes
(b) work to advance the expansion of clear, faster career paths for skilled immigrants;	Yes
(c) work to assess resources for the evaluation of skilled immigrants' credentials, including the Credential Assessment Improvement Fund; and undertake improvements as needed;	Yes
(d) continue to engage with non-profit organizations, new international arrivals, and community leaders to identify issues and barriers preventing internationally trained workers from working in their fields to the full extent of their abilities, and support the Minister of Post-Secondary Education and Future Skills to address those issues;	Yes
(e) support the Minister of Municipal Affairs to improve the range of services and supports for new international arrivals;	Yes
(f) submit to Cabinet a report on the results referred to in paragraphs (a) through (e) on or before March 31, 2024.	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, 2024—Continued

<u>Expected Results</u>	<u>Results Achieved</u>
Minister of State for Infrastructure and Transit	
(a) support the Minister of Transportation and Infrastructure to advance B.C.'s major infrastructure projects, including Highway 1 expansion in the Fraser Valley, the Fraser River tunnel replacement project, and the Surrey–Langley and UBC Skytrain projects;	Yes
(b) work with BC Transit and Translink to ensure ridership continues to recover to pre-pandemic levels;	Yes
(c) support the Minister of Transportation and Infrastructure in working with Cabinet colleagues, communities, and regions to assess and support the planning of transit projects to reduce commute times for fast-growing urban areas, including evaluating the possible extension of the West Coast Express;	Yes
(d) work with local communities to develop options to improve public transit and other transportation modes on Vancouver Island, including building on the South Island Transportation Strategy;	Yes
(e) support the Minister of Transportation and Infrastructure to complete the Transit-Oriented Development framework to advance sustainable communities along transit corridors to help achieve our housing and affordability goals;	Yes
(f) work with BC Transit, Translink and BC Ferries on improving service integration to ensure passengers experience more seamless travel;	Yes
(g) support the Minister of Transportation and Infrastructure to ensure highway improvement projects result in more integrated transportation corridors through incorporating improved active transportation and transit amenities;	Yes
(h) support the Minister of Transportation and Infrastructure in working with Indigenous communities, local governments and the federal government to advance rural transportation solutions;	Yes
(i) submit to Cabinet a report on the results referred to in paragraphs (a) through (h) on or before March 31, 2024.	Yes
Minister Without Portfolio	
(a) continue to support and promote the priorities of government;	No
(b) continue to meet with key stakeholders to support diversity and inclusion in communities;	No
(c) promote community events that further reconciliation with Indigenous peoples;	No
(d) submit to Cabinet a report on the results referred to in paragraphs (a) through (c) on or before March 31, 2024.	No

Ministerial Salary Holdback Repayment Results for the Fiscal Year Ended March 31, 2024

	Total Holdback Repayable ¹
	\$
Members of the Executive Council without Operating Expense Responsibilities	
Minister of State for Child Care.....	4,027
Minister of State for Sustainable Forestry Innovation.....	847
Minister of State for Trade.....	4,027
Minister of State for Workforce Development.....	3,180
Minister of State for Infrastructure and Transit.....	4,027
Minister Without Portfolio.....	0

	Total Holdback Repayable ¹
	\$
Members of the Executive Council with Operating Expense Responsibilities	
Premier.....	10,354
Minister of Agriculture and Food.....	5,752
Minister of Attorney General.....	5,752
Minister of Children and Family Development.....	5,752
Minister of Citizens' Services.....	5,752
Minister of Education and Child Care.....	5,752
Minister of Emergency Management and Climate Readiness.....	5,752
Minister of Energy, Mines and Low Carbon Innovation.....	5,752
Minister of Environment and Climate Change Strategy.....	5,752
Minister of Finance.....	5,752
Minister of Forests.....	5,752
Minister of Health.....	5,752
Minister of Housing.....	5,752
Minister of Indigenous Relations and Reconciliation.....	5,752
Minister of Jobs, Economic Development and Innovation.....	5,752
Minister of Labour.....	5,752
Minister of Mental Health and Addictions.....	5,752
Minister of Municipal Affairs.....	5,752
Minister of Post-Secondary Education and Future Skills.....	5,752
Minister of Public Safety and Solicitor General.....	5,752
Minister of Social Development and Poverty Reduction.....	5,752
Minister of Tourism, Arts, Culture and Sport.....	5,752
Minister of Transportation and Infrastructure.....	5,752
Minister of Water, Land and Resource Stewardship.....	5,752

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

