

1995 BILL 40

Third Session, 23rd Legislature, 44 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 40

GOVERNMENT ACCOUNTABILITY ACT

THE PROVINCIAL TREASURER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 40

1995

GOVERNMENT ACCOUNTABILITY ACT

(Assented to , 1995)

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HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Interpretation

1(1) In this Act,

- (a) “Crown-controlled organization” has the meaning given to it by section 1(1) of the *Financial Administration Act*;
- (b) “department” has the meaning given to it by section 1(1) of the *Financial Administration Act*;
- (c) “estimates” means spending estimates of the Government transmitted to the Legislative Assembly;
- (d) “financial statements” includes
 - (i) statements of the financial position, the results of operations and any change to the financial position,
 - (ii) a statement of the accounting policies followed in preparing a financial statement,
 - (iii) a comparison between the results budgeted for and the actual results, and
 - (iv) any other statement, report, schedule, account, note, explanation and information considered necessary by the Provincial Treasurer to give full and proper disclosure;
- (e) “Minister” means a member of the Executive Council of Alberta;
- (f) “ministry” of a particular Minister includes the department and any Provincial agency and Crown-controlled organization for which the Minister is responsible;
- (g) “Provincial agency” has the meaning given to it by section 1(1) of the *Financial Administration Act* but does not include the Provincial agencies referred to in section 2(5) of that Act or the Workers’ Compensation Board under the *Workers’ Compensation Act*.

(2) The Lieutenant Governor in Council must decide any question that arises as to what is included in the ministry of a Minister for the purposes of this Act.

Application of Act

2 This Act and any order made under it operate notwithstanding any other Act except the *Alberta Bill of Rights*, the *Individual’s Rights Protection Act* and the *Freedom of Information and Protection of Privacy Act*, whether enacted before or after the commencement of this Act, unless the contrary is declared in this Act or in any other Act.

Public documents

3 In this Act, if a person is required to make a document public, the person must

- (a) lay the document before the Legislative Assembly if it is sitting at the time the document is required to be made public or, if it is not then sitting, within 15 days after the commencement of the next sitting, and
- (b) make the document available to the general public in a reasonable manner at the time required under this Act, whether or not the document has been laid before the Legislative Assembly.

Consolidated Reports

Consolidated fiscal plan

4(1) The Provincial Treasurer must prepare a consolidated fiscal plan for the Government for each fiscal year.

(2) The Provincial Treasurer must make the consolidated fiscal plan public at the time the Provincial Treasurer tables the estimates for that fiscal year in the Legislative Assembly.

(3) A consolidated fiscal plan for a fiscal year must be for a period that includes the fiscal year and at least the 2 subsequent fiscal years.

Specific contents of consolidated fiscal plan

5(1) A consolidated fiscal plan must include estimated amounts for the Government for the fiscal year of

- (a) the total revenue and a breakdown by sources of revenue,
- (b) the total expenditure and a breakdown by category of expenditure,
- (c) the consolidated net revenue or expenditure,
- (d) the total capital investment, including a breakdown by categories of the capital investment,
- (e) the consolidated surplus,
- (f) the net debt and a breakdown by liabilities and financial assets,
- (g) the borrowing requirements, and
- (h) any other information the Provincial Treasurer considers appropriate.

(2) A consolidated fiscal plan must include targets for the Government for each of the subsequent fiscal years included in the plan for

- (a) the total revenue from all sources,
- (b) the total expenditure,
- (c) the consolidated net revenue or expenditure,
- (d) the consolidated surplus, including the net change in capital assets,
- (e) the net debt, and
- (f) any other information the Provincial Treasurer considers appropriate.

Major
assumptions

6 A consolidated fiscal plan must include

- (a) the major economic assumptions the Provincial Treasurer made in preparing the plan, including the effect changes in the assumptions may have on the finances of the Government in the fiscal years to which the plan relates, and
- (b) the anticipated economic conditions for the fiscal years to which the plan relates.

Consolidated
business plan

7(1) The Provincial Treasurer must prepare a consolidated business plan for the Government as part of the consolidated fiscal plan for a fiscal year.

(2) A consolidated business plan must be for a period that includes the fiscal year and at least the 2 subsequent fiscal years.

(3) A consolidated business plan must include

- (a) the goals set for each of the core businesses of the Government,
- (b) the measures to be used in assessing the performance of the Government for each of the core businesses,
- (c) the results desired by the Government for each of the core businesses, and
- (d) a summary of the business plan of each ministry.

Multiple
budgets

8(1) If the Provincial Treasurer tables more than one set of estimates in the Legislative Assembly in respect of a fiscal year, the Provincial Treasurer must table with the 2nd and any subsequent set of estimates a new consolidated fiscal plan or an amendment to the consolidated fiscal plan for the fiscal year.

(2) Subsection (1) does not apply in the case of estimates tabled in respect of interim supply.

Reports on
progress

9(1) The Provincial Treasurer must report publicly to the Lieutenant Governor in Council on the accuracy of the consolidated fiscal plan for a fiscal year,

- (a) with respect to the first 3 months of the fiscal year, on or before August 31 in that year,
- (b) with respect to the first 6 months of the fiscal year, on or before November 30 in that year, and
- (c) with respect to the first 9 months of the fiscal year, on or before February 28 in that year.

(2) The Provincial Treasurer may determine the form of a report made under this section.

(3) If a report made by the Provincial Treasurer under this section includes all the information that is required to be given in a quarterly fiscal report under any other Act, the report under this section is deemed also to be made for the purposes of the other Act.

Consolidated
annual report

10(1) The Provincial Treasurer must prepare and make public on or before June 30 of each year a consolidated annual report for the Province of Alberta for the fiscal year ended on the preceding March 31.

(2) The consolidated annual report must include for a fiscal year

- (a) the consolidated financial statements of the Province of Alberta,
- (b) a comparison of the actual performance results and the desired results included in the business plan under section 7(3),
- (c) a message from the Provincial Treasurer providing an overview of results achieved in the Government's core businesses, and

(d) any other information the Provincial Treasurer considers appropriate.

(3) If the Auditor General's report under section 18 of the *Auditor General Act* in respect of a fiscal year is available when the Provincial Treasurer makes public the consolidated annual report for the fiscal year, the Provincial Treasurer must include the Auditor General's report with the consolidated annual report.

Provincial
Treasurer's
responsibility

11(1) The Provincial Treasurer must include statements of responsibility with a consolidated fiscal plan and the consolidated annual report.

(2) A statement of responsibility must include a statement to the effect that all of the Government's policy decisions with material economic or fiscal implications have been considered in the preparation of the consolidated fiscal plan or consolidated annual report.

(3) A statement of responsibility must be made public with the consolidated fiscal plan or consolidated annual report to which the statement relates.

Non-
compliance
statement

12(1) If a consolidated fiscal plan or a consolidated annual report does not include all the information required under this Act, the Provincial Treasurer must make public a written statement that explains any omission when the plan or report is made public.

(2) If the Provincial Treasurer does not make a consolidated fiscal plan or consolidated annual report public at the time required under this Act, the Provincial Treasurer must make public a written statement that gives the reasons for the non-compliance.

(3) A statement under subsection (2) must be made public not more than 7 days after the date on which the consolidated fiscal plan or consolidated annual report should have been made public.

Ministry Reports

Ministry
business plan

13(1) A Minister must prepare a business plan for the ministry for each fiscal year in a form and at a time acceptable to the Treasury Board.

(2) Ministers must make public the ministry business plans for their ministries for a fiscal year at the same time the Provincial Treasurer is required to make the consolidated fiscal plan for the fiscal year public.

(3) A Minister must include in the ministry business plan

- (a) the same type of information for the ministry that must be included in a consolidated business plan for the Government under section 7,
- (b) a summary of the total revenue and expenditure targets for the ministry, and
- (c) any other information the Treasury Board or the Minister considers appropriate.

Ministry
annual report

14(1) A Minister must prepare and make public an annual report for the ministry for the fiscal year ended on the preceding March 31 in a form and at a time acceptable to the Treasury Board.

(2) A Minister must include in the ministry's annual report for a fiscal year

- (a) the same type of information for the ministry that must be included in a consolidated annual report under section 10,
- (b) the financial statements of each of the components of the ministry as supplemental information,
- (c) a summary of expenditures under each appropriation in the ministry, and
- (d) any other information the Treasury Board or the Minister considers appropriate.

(3) A ministry's annual report prepared in accordance with this Act and laid before the Legislative Assembly in accordance with section 52 of the *Legislative Assembly Act* is deemed to be a general report summarizing the transactions and affairs of the department of the Minister for the purposes of section 52 of the *Legislative Assembly Act*.

(4) If a Minister is required to lay the financial statements of a component of the ministry before the Legislative Assembly under any other Act and those financial statements are included in the ministry's annual report when it is made public under this Act, the financial statements are deemed to have been laid before the Legislative Assembly for the purposes of that other Act.

Minister's
responsibility

15(1) A Minister must include statements of responsibility with the ministry's business plan and annual report.

(2) A statement of responsibility must include a statement that all of the Government's and the Minister's policy decisions with material economic or fiscal implications have been considered in the preparation of the ministry's business plan or annual report.

(3) A statement of responsibility must be made public with the ministry's business plan or annual report to which the statement relates.

Accountable
organization

16(1) In this section,

(a) "accountable organization" means a Provincial agency, a Crown-controlled organization, a board under the *School Act* or a regional health authority, subsidiary health corporation, community health council or provincial health board under the *Regional Health Authorities Act*;

(b) "Provincial agency" includes a Provincial agency referred to in section 2(5) of the *Financial Administration Act* and The Workers' Compensation Board under the *Workers' Compensation Act*.

(2) The governing body of an accountable organization must prepare and give to the Minister responsible for the accountable organization a business plan and annual report for each fiscal year containing the information, in the form and at a time acceptable to the Minister.

Consequential and Commencement

Consequential

17(1) *The Auditor General Act is amended*

(a) *in section 12(a) by adding "ministry," after "every";*

(b) *by adding the following after section 16:*

Reliance on
auditor

16.1(1) In this section, "regional authority" means a board under the *School Act* or a regional health authority, subsidiary health corporation, community health council or provincial health board under the *Regional Health Authorities Act*.

(2) If the Auditor General is not the auditor of a regional authority, the person appointed as auditor

(a) must give the Auditor General, as soon as practicable after completing the audit of the regional authority, a copy of the person's findings and recommendations and a copy of the audited financial

statements and all other audited information respecting the regional authority,

(b) may conduct such additional work at the direction and expense of the Auditor General as the Auditor General considers necessary, and

(c) must co-operate with the Auditor General when the Auditor General performs work for a report to the Legislative Assembly under section 19.

(3) A regional authority must give a person appointed as auditor of the regional authority any information the person requires for the purposes of subsection (2).

(4) If the Auditor General is not the auditor of a regional authority, the Auditor General may rely on the report and work of the person appointed as auditor.

(c) *in section 19 by adding the following after subsection (3):*

(3.1) After the end of a fiscal year of the Crown, the Auditor General shall report to the Legislative Assembly on the results of the examinations of the regional authorities referred to in section 16.1.

(d) *in section 19(4) by striking out "The annual report" and substituting "A report under this section".*

(2) *The Financial Administration Act is amended*

(a) *in section 77*

(i) *by repealing subsection (1);*

(ii) *by repealing subsection (2)(a) and (b) and substituting the following:*

(a) the consolidated annual report prepared under section 10 of the *Government Accountability Act* and the ministry annual reports prepared under section 14 of the *Government Accountability Act*,

(b) *by repealing section 78.*

Coming into
force

18 *This Act comes into force on Proclamation.*