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Under subsection 191(1) of the *Local Governance Act*, the Lieutenant-Governor in Council makes the following Regulation:

Citation

1 This Regulation may be cited as the *Annual Report Regulation – Local Governance Act*.

Definitions

2 The following definitions apply in this Regulation.

“Act” means the *Local Governance Act*. (*Loi*)

“corporation” means a corporation referred to in subsection 8(1) of the Act or a corporation continued under the Act. (*personne morale*)

Time to prepare annual report

3(1) On or before June 30 in each year, a local government shall prepare an annual report referred to in subsection 105(1) of the Act for the preceding fiscal year.

3(2) On or before June 30 in each year, a corporation shall prepare an annual report referred to in subsection 105(2) of the Act for the preceding fiscal year.

Information included in an annual report under subsection 105(1) of the Act

4(1) An annual report under subsection 105(1) of the Act prepared by a local government shall contain:

- (a) the audited financial statements of the local government;
- (b) the following information with respect to grants totalling \$500 or more made by the local government for social or environmental purposes:
 - (i) the recipient of the grant,
 - (ii) the type of grant,
 - (iii) the amount of the grant and whether it is a grant of money or an in-kind grant,
 - (iv) the terms and conditions imposed on the grant; and
 - (v) the purpose of the grant and the benefit to the local government in making the grant;
- (c) the following information with respect to economic development assistance or grants totalling \$500 or more made by the local government:

- (i) the recipient of the economic development assistance or grant,
 - (ii) the amount of economic development assistance or grant and whether it is a grant or assistance of money or in-kind,
 - (iii) the terms and conditions imposed on the economic development assistance or grant, and
 - (iv) the purpose of the economic development assistance or grant and the benefit to the local government in providing the assistance or making the grant;
- (d) the following information with respect to activities and programs relating to economic development:
- (i) the types of activities and programs, and
 - (ii) the purpose of the activities or programs and the benefit to the local government in providing the activities and programs;
- (e) the following information with respect to a corporation established by the local government:
- (i) the name of the corporation,
 - (ii) the purpose of the corporation,
 - (iii) the manner of consolidating the corporation within the financial statements of the local government, and
 - (iv) how to access the financial statements and annual reports of the corporation;
- (f) the following information with respect to the council:

- (i) the members of council and their committee and other responsibilities,
 - (ii) the number of regular meetings held by the council and the names of the members of council in attendance at the meetings,
 - (iii) the number of special meetings held by the council, the types of matters discussed and the names of the members of council in attendance at the meetings,
 - (iv) the date of the council meetings or committee of council meetings closed to the public and the types of matters discussed at the meetings,
 - (v) if electronic means of communication is used at a meeting of council, the names of the members of council participating by electronic means,
 - (vi) the salary range and other remuneration or benefits of members of council, and
 - (vii) the amounts paid as allowances to the members of council for expenses resulting from the discharge of their duties; and
- (g) information with respect to the provision of services, including the nature of the service provided by or through the local government and the cost of the services and related infrastructure, under the following headings:
- (i) general government services,
 - (ii) protective services,
 - (iii) transportation services,
 - (iv) environmental health services - general fund,
 - (v) environmental health services - utility fund,

- (vi) environmental development services,
- (vii) recreation and cultural services,
- (viii) fiscal services,
- (ix) public health services, and
- (x) other services.

4(2) An annual report under subsection 105(1) of the Act prepared by a local government may include the following information:

- (a) general information regarding the local government, including the population, tax rates, tax base and user charges;
- (b) information on capital projects undertaken within the year and information on multi-year capital planning;
- (c) performance measures established by the local government and the progress made with respect to those measures; and
- (d) information respecting employee classification, salary ranges, benefits and travel expenses.

Information included in an annual report under subsection 105(2) of the Act

5(1) An annual report under subsection 105(2) of the Act prepared by a corporation shall contain:

- (a) the audited financial statement of the corporation;

(b) the following information with respect to grants totalling \$500 or more for social or environmental purposes made by the corporation:

(i) the recipient of the grant,

(ii) the type of grant,

(iii) the amount of the grant and whether it is a grant of money or an in-kind grant,

(iv) the terms and conditions imposed on the grant, and

(v) the purpose of the grant and the benefit to the local government in making the grant;

(c) the following information with respect to economic development assistance or grants totalling \$500 or more provided by the corporation:

(i) the recipient of the economic development assistance or grant,

(ii) the amount of the economic development assistance or grant and whether it is a grant or assistance of money or in-kind,

(iii) the terms and conditions imposed on any economic development assistance or grant provided, and

(iv) the purpose of the economic assistance or grant and the benefit to the local government in making the grant or providing the benefit;

(d) the following information with respect to activities and programs of the corporation relating to economic development:

(i) the types of activities and programs, and

(ii) the purposes of the activities and programs or the benefit to the local government in providing the activities and programs;

(e) the following information respecting the board of directors of the corporation:

(i) the names of the members of the board of directors and their responsibilities,

(ii) the number of meetings held by the board of directors and the names of the members of the board in attendance at the meetings, and

(iii) if electronic means of communication is used at a meeting, the names of the members of the board of the corporation participating by electronic means; and

(f) information with respect to the provision of services provided by or through the corporation, including the nature of the services and the cost of the services and related infrastructure.

5(2) An annual report under subsection 105(2) of the Act prepared by a corporation may include the following information:

(a) information on capital projects undertaken within the year and on multiyear capital planning; and

(b) performance measures established by the corporation and the progress made with respect to those measures.

Local governments and corporations shall comply with requirements under subsection 105(3) of the Act

6 Local governments and corporations shall comply with the posting requirements of an annual report and make the annual report available for examination in accordance with subsection 105(3) of the Act.

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