

Alberta Transportation Safety Board

Annual Report
2016-17



Note to Readers:

Copies of the annual report are available on the Alberta Transportation Safety Board website
<http://atsb.alberta.ca>

Alberta Transportation Safety Board

Main Floor, Twin Atria Building
4999-98 Avenue
Edmonton, AB T6B 2X3

Phone: 780-427-7178
Fax: 780-422-9739

June 2017

Alberta Transportation Safety Board

Annual Report

2016-17

Management’s Responsibility for Reporting 4

Chair’s Accountability Statement 5

Message from the Chair..... 6

RESULTS ANALYSIS

Alberta Transportation Safety Board: Overview 7

 Mandate 7

 Key Responsibilities 7

 Board Membership..... 7

 Adjudicative Role 8

Discussion and Analysis of Results 9

 Outcome One: A Timely Administrative Appeal Process..... 9

 Measure 1.a – *Average number of calendar days between hearing an AALS appeal and providing the appellant with a written decision* 9

 Outcome Two: A Fair and Effective Appeal Mechanism 10

 Measure 2.a – *Fairness in accordance with principles of natural justice: The number of Board decisions that are appealed to the Courts; and the number of decisions that are confirmed by the Courts* 10

FINANCIAL INFORMATION

Independent Auditor’s Report 12

Statement of Operations 13

Statement of Financial Position..... 14

Statement of Change in Net Debt 15

Statement of Cash Flows 16

Notes to the Financial Statements 17

Schedule 1 Expenses – Directly Incurred Detailed by Object 21

Schedule 2 Salary and Benefits Disclosure 22

Schedule 3 Related Party Transactions..... 23

Schedule 4 Allocated Costs 24

Management's Responsibility for Reporting

July 14, 2017

Honourable Brian Mason
Minister of Transportation

Dear Honourable Brian Mason:

2016-17 Annual Report for the Alberta Transportation Safety Board

It is my pleasure to submit to you the Board's latest annual report.

Responsibility for the integrity and objectivity of the Alberta Transportation Safety Board's (the "Board's") financial statements rests with the Board's Chair. Under the direction of the Minister of Transportation, I oversee the preparation of the Board's Annual Report and financial statements. The financial statements include amounts based on estimates and judgments and are prepared in accordance with Canadian public sector accounting standards.

As Chair of the Board, in addition to my program responsibilities, I am responsible for the Board's financial statements and rely on support from Transportation for financial and administration reporting functions. Transportation maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to facilitate preparation of Board business plans required under the *Financial Administration Act* and the *Fiscal Planning and Transparency Act*.

Yours Sincerely,

[Original signed by]

Doreen Poon Phillips
Chair, Alberta Transportation Safety Board

Enclosed (2016-17 Annual Report)

cc: Deputy Minister, Transportation

Chair's Accountability Statement

The Alberta Transportation Safety Board's (the "Board's") annual report for the year ended March 31, 2017, was prepared under my direction, taking into account the Board's mandate and in accordance with the Board's responsibilities under *the Financial Administration Act* and the *Fiscal Planning and Transparency Act*.

[Original signed by]

Doreen Poon Phillips
Chair, Alberta Transportation Safety Board

Message from the Chair

As Chair of the Alberta Transportation Safety Board, it is my pleasure to deliver our Board's 2016-17 Annual Report.

Our mission is to foster transportation safety by conducting fair and timely appeals of driver, vehicle and railway safety decisions.

Together with my fellow Board members, we take our responsibility to act in the interest of public safety seriously as it relates to licensed drivers under the *Traffic Safety Act*, and to hear appeals pursuant to the *Railway (Alberta) Act* and the *Dangerous Goods Transportation and Handling Act*.

Our main focus is improving safety on Alberta's transportation system. We work diligently on behalf of Albertans by conducting all of our hearings in a fair manner, in accordance with the principles of natural justice. For the past fiscal year, the Board conducted over 3,100 hearings.

We are honoured to serve Albertans, knowing that we are trusted to adjudicate fairly, with the safety of the people who travel our province's transportation system in mind.

[Original signed by]

Doreen Poon Phillips
Chair, Alberta Transportation Safety Board

Results Analysis

Alberta Transportation Safety Board: Overview

Mandate

The Alberta Transportation Safety Board is established under Part 2 of the *Traffic Safety Act* and conducts driver review and appeal hearings.

The Board's mission is to conduct fair, timely and independent appeals of driver, vehicle and commercial carrier decisions, in accordance with the principles of natural justice. The Board hears appeals under the *Traffic Safety Act*, the *Railway (Alberta) Act*, and the *Dangerous Goods Transportation and Handling Act*. Many appeals are from decisions made by, or on behalf of, the Registrar of Motor Vehicle Services (Transportation) (the "Registrar"), the Railway Administrator, or the Director of the Dangerous Goods and Rail Safety Branch of Transportation.

With respect to commercial carriers, the Board provides an independent adjudication on appeals related to commercial carriers who have allegedly contravened provincial road safety regulations. The Board also provides an independent adjudication on appeals related to short-line Alberta railways who have allegedly contravened provincial railway safety and operating regulations.

In addition to its adjudicative role, the Board provides policy feedback and recommendations related to the implementation and enforcement of the *Traffic Safety Act* directly to the Minister of Transportation.

Key Responsibilities

The Alberta Transportation Safety Board is an independent, quasi-judicial body whose key responsibilities are to:

- Conduct driver review hearings and independent appeals of driver, vehicle and safety decisions of the Registrar of Motor Vehicle Services (Transportation) in accordance with the principles of natural justice; and
- Conduct hearings under the *Railway (Alberta) Act* and the *Dangerous Goods Transportation and Handling Act*.

All decisions of the Alberta Transportation Safety Board are made independently in accordance with governing legislation, i.e., the *Traffic Safety Act*, the *Railway (Alberta) Act*, and the *Dangerous Goods Transportation and Handling Act*.

Board Membership

The Board consists of a cross-section of Albertans who are selected through a public recruitment process which includes assessing knowledge and expertise relating to administrative law and the relevant legislation, as well as their views on enforcement and common sense.

The Board members, including the Chair, are appointed by the Lieutenant Governor-in-Council in accordance with section 22 of the *Traffic Safety Act*. There were 22 community board members in 2016-17.

Adjudicative Role

The Board performs reviews and hears appeals under Part 2 of the *Traffic Safety Act*. Under Division 2, the Board undertakes reviews respecting the ability and attitude of drivers. These reviews can be initiated by the Board or on referral from the Registrar, the Minister of Transportation or a Court.

The Board also hears a wide range of other appeals, under Division 3, associated with traffic safety decisions, including appeals from:

- Alberta Administrative Licence Suspensions (AALS), which are imposed when an individual has been charged under the *Criminal Code* with driving while impaired or driving with blood alcohol content over 80 milligrams per cent;
- Immediate roadside suspensions (IRS) for driving with a blood alcohol concentration over 50 milligrams per cent;
- Alberta Zero Alcohol Tolerance (AZAT) or program suspensions, which are issued to novice drivers, which are subject to Graduated Driver Licensing (GDL);
- Registrar's decisions regarding the issuance or cancellation of permits, imposing terms or conditions on permits and disqualification of drivers;
- Registrar's decisions regarding demerit points;
- Administrative penalties imposed by the Registrar regarding commercial transport, driver trainers, driver examiners, driver training schools, vehicle inspection facilities and/or technicians and safety certificates;
- Non-alcohol and non-drug related suspensions or disqualifications;
- Registrar's decisions regarding participation in the Ignition Interlock Program; and
- Vehicle Seizure Program.

Under Part 4 of the *Railway (Alberta) Act*, the Board conducts reviews of actions taken by the Railway Administrator in relation to approvals and administrative penalties.

Discussion and Analysis of Results

Outcome One: A Timely Administrative Appeal Process

Many factors that impact the amount of time between filing an application for appeal or the provisions of a written decision by the Board are not under the Board’s control. For example, disclosure of documents from a law enforcement agency or from the Registrar may delay a hearing where the agency does not respond in a timely manner. Similarly, the Board does not proceed to schedule an appeal unless the affected parties have proper notice of the grounds of appeal. This can take time depending on the complexity of the issues, the number of parties and the promptness of their submissions.

Given this context, the Board has selected one measure over which it does have control to provide feedback on the timeliness of its administrative procedures for hearings pertaining to Alberta Administrative License Suspensions (AALS) or Alberta Zero Alcohol Tolerance (AZAT) program suspension.

Measure 1.a – Timeliness of the administrative appeal process for hearings: Average number of calendar days between hearing an AALS or AZAT appeal and providing the appellant with a written decision

Description: The average number of calendar days per case taken between hearing an appeal and providing the appellant with a written decision. The case types included in this measure are:

- Alberta Administrative Licence Suspensions (AALS) and Alberta Zero Alcohol Tolerance (AZAT) suspensions.

Results: The average time taken by the Alberta Transportation Safety Board between hearing an appeal for an AALS case, and providing the appellant with a written decision in fiscal year 2016-17 was 23.47 calendar days.

	Previous Years’ Results			Target	Current Actual
	2013-14	2014-15	2015-16	2016-17	2016-17
Measure 1.a: Timeliness of the administrative appeal process for hearings: • Average number of calendar days between hearing an AALS or AZAT appeal and providing the appellant with a written decision	24.96	28.62	26.50	24	23.47

Results Analysis:

The average number of calendar days taken between hearing an appeal and providing the appellant with a written decision in 2016-17 was 23.47 calendar days; this can be compared to the target of 24 calendar days and is a decrease of 3.03 calendar days from 2015-16. The number of AALS appeals heard by the Board increased by 20, an 11 per cent increase since 2015-16.

The continued reevaluation of existing, and the implementation of new administrative processes contributed to the increase in hearings heard over the last fiscal year.

Outcome Two: A Fair and Effective Appeal Mechanism

It is also important that the Board hears appeals in accordance with the principles of natural justice. These principles concern procedural fairness and ensure a fair decision is reached by an informed and objective decision-maker. Maintaining procedural fairness protects the rights of individuals and enhances public confidence in the process.

The Board has identified a number of **key strategies** related to this goal:

- Continue to make recommendations to the Minister of Transportation with respect to the *Traffic Safety Act* and the *Railway (Alberta) Act* to improve accessibility, transparency and fairness of hearings before the Board.
- Ensure that procedural fairness is maintained going forward by undertaking a review of the Board Rules of Operation.
- Continue to review recent decisions from the Courts for direction and comments on procedural fairness.
- Provide thorough training to its new and existing Board members so that they are well positioned to make fair decisions grounded in common sense, knowledge of the statutes under which the Board operates and knowledge of the Board's duty of fairness to all parties.

Measure 2.a – Fairness in accordance with principles of natural justice: The number of Board decisions that are appealed to the Courts; and the number of decisions that are confirmed by the Courts.

Description: The number of Board decisions that were appealed to the courts and the number of decisions that were confirmed by the Courts during the 2016-17 fiscal year.

Results: In the 2016-17 fiscal year, one client made application to the Alberta Court of Queen's Bench for judicial review. The Alberta Court of Queen's Bench did not hear this appeal as the appellant did not serve the Alberta Transportation Safety Board within the legislatively prescribed timeframe.

	Previous Years' Results			Target	Current Actual
	2013-14	2014-15	2015-16	2016-17	2016-17
Measure 2.a: Fairness in accordance with principles of natural justice:					
• The number of Board decisions that are appealed to the Courts	N/A ²	1	0	0	1
• The number of decisions that are confirmed by the Courts	N/A ²	N/A ¹	0	0	N/A ¹

Notes:

¹ Appeal did not proceed.

² Results were not tracked in 2013-14.

Results Analysis:

This measure helps ensure the Board is meeting its duty of fairness in accordance with the principles of natural justice. The Alberta Transportation Safety Board endeavours to provide sound decisions; however, based on past data, some decisions are appealed to the Courts.

Decisions of the Board are subject to judicial review and, as such, can be appealed to the Alberta Court of Queen's Bench and, in limited circumstances under the *Railway (Alberta) Act*, to the Alberta Court of Appeal.



Independent Auditor's Report

To the Chair of the Alberta Transportation Safety Board

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta Transportation Safety Board, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta Transportation Safety Board at March 31, 2017, and the results of its operations, its remeasurement gains and losses, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

May 30, 2017

Edmonton, Alberta

ALBERTA TRANSPORTATION SAFETY BOARD
STATEMENT OF OPERATIONS
Year ended March 31, 2017

	2017		2016
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Revenues			
Transfer from Department of Transportation	\$ 2,360	\$ 2,360	\$ 2,360
Expenses			
Administration	1,606	1,320	1,314
Community Board Members	754	349	367
	2,360	1,669	1,681
Annual Surplus	\$ -	\$ 691	\$ 679

The accompanying notes and schedules are part of these financial statements.

ALBERTA TRANSPORTATION SAFETY BOARD
STATEMENT OF FINANCIAL POSITION
As at March 31, 2017

	<u>2017</u>	<u>2016</u>
	<i>(in thousands)</i>	
Financial Assets	\$ -	\$ -
Liabilities		
Accounts Payable and Accrued Liabilities	168	158
Net Debt	<u>(168)</u>	<u>(158)</u>
Net Liabilities	<u>\$ (168)</u>	<u>\$ (158)</u>
Net Liabilities		
Accumulated Net Liability (Note 6)	\$ (168)	\$ (158)
	<u>\$ (168)</u>	<u>\$ (158)</u>

The accompanying notes and schedules are part of these financial statements.

**ALBERTA TRANSPORTATION SAFETY BOARD
STATEMENT OF CHANGE IN NET DEBT
Year ended March 31, 2017**

	2017		2016	
	Budget	Actual	Actual	
	<i>(in thousands)</i>			
Annual Surplus	\$ -	\$ 691	\$	679
Net Financing Provided from Department of Transportation		(701)		(690)
(Increase) in (Net Debt) in the Year		(10)		(11)
(Net Debt), Beginning of Year		(158)		(147)
(Net Debt), End of Year		<u>\$ (168)</u>	<u>\$</u>	<u>(158)</u>

The accompanying notes and schedules are part of these financial statements.

ALBERTA TRANSPORTATION SAFETY BOARD
STATEMENT OF CASH FLOWS
Year ended March 31, 2017

	2017	2016
	<i>(in thousands)</i>	
Operating Transactions		
Annual Surplus	\$ 691	\$ 679
Non-cash items included in Net Operating Results:		
Valuation Adjustments	(17)	(15)
	<u>674</u>	<u>664</u>
Increase in Accounts Payable and Accrued Liabilities	27	26
Cash Provided by Operating Transactions	<u>701</u>	<u>690</u>
Financing Transactions		
Net Financing Provided from Department of Transportation	(701)	(690)
Cash Provided by Financing Transactions	<u>(701)</u>	<u>(690)</u>
Increase (Decrease) in Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, Beginning of Year	-	-
Cash and Cash Equivalents, End of Year	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes and schedules are part of these financial statements.

**ALBERTA TRANSPORTATION SAFETY BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2017**

NOTE 1 AUTHORITY AND PURPOSE

The Alberta Transportation Safety Board (Board) is a Provincial Agency established in 2003 pursuant to Section 22 of the *Traffic Safety Act*.

The Alberta Transportation Safety Board:

- is established under Part 2 of the *Traffic Safety Act*;
- conducts driver review hearings and independent appeals of drivers and commercial entities affected by decisions of the Registrar of Motor Vehicle Services (Transportation);
- conducts hearings under the *Railway (Alberta) Act*; and
- conducts all hearings in a fair and timely manner in accordance with the principles of natural justice.

All decisions of the Alberta Transportation Safety Board are made independently in accordance with governing legislation: the *Traffic Safety Act* and the *Railway (Alberta) Act*.

The Board is exempt from income taxes under the *Income Tax Act*.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is Alberta Transportation Safety Board, which is part of the Ministry of Transportation and for which the Minister of Transportation is accountable. The other entity reporting to the Minister is the Department of Transportation. The activities of the Department are not included in these financial statements.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as unearned revenue.

Government Transfers

Transfers from all governments are referred to as government transfers.

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the Board is eligible to receive the funds.

**ALBERTA TRANSPORTATION SAFETY BOARD
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
MARCH 31, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND
REPORTING PRACTICES (continued)**

(b) Basis of Financial Reporting (continued)

Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed.

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- pension costs, which are the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities.

Incurring by Others

Services contributed by related other entities in support of the Board operations are not recognized and are disclosed in Schedule 3.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments

Financial Assets

Financial assets are the Board's financial claims on external organizations and individuals.

**ALBERTA TRANSPORTATION SAFETY BOARD
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
MARCH 31, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND
REPORTING PRACTICES (continued)**

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities represent present obligations of the Board to external organizations and individuals arising from transactions or events occurring before year end. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amount.

Liabilities also include:

- all financial claims payable by the Board at the year end.
- accrued employee vacation entitlements.

Statement of Remeasurement Gains and Losses

As the Board does not have any transactions involving financial instruments that are classified in the fair value category and has no foreign currency transactions, there are no re-measurement gains and losses and therefore a statement of re-measurement gains and losses has not been presented.

NOTE 3 FUTURE ACCOUNTING CHANGES

The Public Sector Accounting Board has issued the following accounting standards:

- **PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions (effective April 1, 2017)**
PS 2200 defines a related party and establishes disclosures required for related party transactions; PS 3420 establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.
- **PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights (effective April 1, 2017)**
PS 3210 provides guidance for applying the definition of assets set out in FINANCIAL STATEMENT CONCEPTS, Section PS 1000, and establishes general disclosure standards for assets; PS 3320 defines and establishes disclosure standards on contingent assets; PS 3380 defines and establishes disclosure standards on contractual rights.
- **PS 3430 Restructuring Transactions (effective April 1, 2018)**
This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and / or liabilities, together with related program or operating responsibilities.

Management is currently assessing the impact of these standards on the financial statements.

**ALBERTA TRANSPORTATION SAFETY BOARD
 NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
 MARCH 31, 2017**

NOTE 4 BUDGET

(in thousands)

A preliminary business plan with a budgeted surplus of \$0 was approved by the Chair of Alberta Transportation Safety Board on March 24, 2016 and the full financial plan was submitted to the Minister of Transportation. The budget reported in the Statement of Operations reflects the original 2017 annual surplus and additional reclassifications required for more consistent presentation with current and prior year results.

NOTE 5 BENEFIT PLANS

(in thousands)

The Board participates in the multi-employer pension plans: Management Employee Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense of these pension plans is equivalent to the annual contributions of \$132 for the year ended March 31, 2017 (2016 - \$119). Participating organizations are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2016, the Management Employees Pension Plan reported a surplus of \$402,033 (2015 - surplus \$299,051) and the Public Service Pension Plan reported a surplus of \$302,975 (2015 - deficiency \$133,188) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of \$50,020 (2015 - deficiency \$16,305).

The Board also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2017, the Bargaining Unit Plan reported a surplus of \$101,515 (2016 – surplus \$83,006) and the Management, Opted Out and Excluded Plan a surplus of \$31,439 (2016 – surplus \$29,246). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 6 ACCUMULATED NET LIABILITIES

(in thousands)

Accumulated net liabilities are comprised of the following:

	2017	2016
Balance Beginning of Year	\$ (158)	\$ (147)
Annual Surplus	691	679
Net Financing Provided from Department of Transportation	(701)	(690)
Balance End of Year	<u>\$ (168)</u>	<u>\$ (158)</u>

NOTE 7 APPROVAL OF FINANCIAL STATEMENTS

The senior financial officer and the Chair of the Board approved the financial statements of the Alberta Transportation Safety Board.

ALBERTA TRANSPORTATION SAFETY BOARD
 SCHEDULE TO FINANCIAL STATEMENTS
 EXPENSES - DIRECTLY INCURRED DETAILED BY OBJECT
 Year ended March 31, 2017

Schedule 1

	2017		2016
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Salaries, Wages and Employee Benefits	\$ 1,108	\$ 1,016	\$ 1,033
Supplies and Services	1,252	653	648
	<u>\$ 2,360</u>	<u>\$ 1,669</u>	<u>\$ 1,681</u>

ALBERTA TRANSPORTATION SAFETY BOARD
SCHEDULE TO FINANCIAL STATEMENTS
SALARY AND BENEFITS DISCLOSURE
Year Ended March 31, 2017

Schedule 2

	2017			2016	
	Base Salary ⁽¹⁾	Other Cash Benefits ⁽²⁾	Other Non-cash Benefits ⁽³⁾	Total	Total
Chair, Alberta Transportation Safety Board	\$ 193,150	\$ -	\$ 52,730	\$ 245,880	\$ 251,136

- (1) Base salary includes regular salary and earnings such as acting pay.
- (2) Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2017.
- (3) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

ALBERTA TRANSPORTATION SAFETY BOARD
SCHEDULE TO FINANCIAL STATEMENTS
RELATED PARTY TRANSACTIONS
Year ended March 31, 2017
(in thousands)

Schedule 3

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's financial statements. Related parties also include management of the Board.

The Board and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry	
	2017	2016
Revenue		
Grant from Department of Transportation	\$ 2,360	\$ 2,360
	<u> </u>	<u> </u>
	Other Entities	
	2017	2016
Expenses - Directly Incurred		
Business and Technology Services	\$ 5	\$ -
	<u> </u>	<u> </u>

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These expense amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry	
	2017	2016
Expenses - Incurred by Department of Transportation (Schedule 4)		
Financial Services	\$ 170	\$ 170
Human Resources	112	112
Information Technology	103	103
	<u>\$ 385</u>	<u>\$ 385</u>
	Other Entities	
	2017	2016
Expenses - Incurred by Other Entity (Schedule 4)		
Accommodation	\$ 113	\$ 98
Legal Services	-	6
	<u>\$ 113</u>	<u>\$ 104</u>

ALBERTA TRANSPORTATION SAFETY BOARD
SCHEDULE TO FINANCIAL STATEMENTS
ALLOCATED COSTS
Year ended March 31, 2017
(in thousands)

Schedule 4

Program	2017			2016	
	Expenses ⁽¹⁾	Expenses - Incurred by Others		Total Expenses	Total Expenses
		Business Services ⁽²⁾	Accommodation		
Administration	\$ 1,320	\$ 385	\$ 113	\$ 1,818	\$ 1,803
Community Board Members	349	-	-	349	367
	<u>\$ 1,669</u>	<u>\$ 385</u>	<u>\$ 113</u>	<u>\$ 2,167</u>	<u>\$ 2,170</u>

(1) Expenses - Directly Incurred as per Statement of Operations.

(2) Costs shown for Business Services include charges for Financial Services, Human Resources, and Information Technology.