



Province of Alberta

FINANCIAL ADMINISTRATION ACT

Revised Statutes of Alberta 2000
Chapter F-12

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Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Regulations

The following is a list of the regulations made under the *Financial Administration Act* that are filed as Alberta Regulations under the Regulations Act

	Alta. Reg.	<i>Amendments</i>
Financial Administration Act		
<i>Certain regulations exempt from filing under the Regulations Act: see AR 288/99</i>		
Canmore Undermining Indemnity.....	112/97	27/2002, 68/2008, 31/2012, 62/2013
Charging of Interest on Amounts		
Owing to the Crown	235/88	
Funds and Agencies Exemption	128/2002	22/2004, 108/2004, 8/2005, 97/2005, 37/2006, 228/2007, 254/2007, 68/2008, 31/2012, 96/2012, 174/2012, 62/2013, 87/2013, 89/2013, 159/2013, 56/2019 149/2019
Indemnity Authorization	22/97	189/97, 5/98, 61/2001, 74/2001, 165/2001, 206/2001, 35/2002, 75/2003, 205/2003, 151/2004, 134/2006, 179/2006, 6/2008, 68/2008,

		<i>94/2008, 2/2009, 31/2012, 170/2012, 62/2013, 85/2016, 215/2016, 220/2017, 58/2018, 81/2019</i>
Revolving Fund Designation.....	98/78 264/78
Treasury Branches Deposit Fund		
Exemption	190/97 27/2002, 68/2008, 31/2012, 62/2013
University of Calgary and University		
Technologies International Exemption.....	19/2003	

FINANCIAL ADMINISTRATION ACT

Chapter F-12

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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) “accountable advance” means
 - (i) an accountable advance made pursuant to section 31(1) or (2), or
 - (ii) an amount advanced by the Crown pursuant to an agreement to which the Crown is a party, whether the agreement came into existence before or after the commencement of this Act;
- (b) “appropriation” means
 - (i) a supply vote, or
 - (ii) a statutory appropriation;
- (c) “Auditor General” means the Auditor General appointed under the *Auditor General Act*;
- (d) “Crown” means the Crown in right of Alberta;
- (e) “Crown-controlled organization” means, unless subsection (3) applies,
 - (i) an unincorporated board, commission, council or other body that is not a department or part of a department, 20% or more but fewer than a majority of whose members are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown, or by any combination of them, and that is responsible for the administration of public money or assets owned by the Crown,
 - (ii) a corporation, other than a corporation incorporated by or under a local or private Act, 20% or more but fewer than a majority of whose members or directors are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown, or by any combination of them,

and that is responsible for the administration of public money or assets owned by the Crown,

- (iii) a corporation, other than a corporation incorporated by or under a local or private Act, 50% or more but less than 100% of whose issued voting shares are owned by the Crown or held in trust for the Crown or are partly owned by the Crown and partly held in trust for the Crown, or
- (iv) a corporation that is a subsidiary of a corporation described in subclause (ii) or (iii) or that is controlled by a corporation described in subclause (ii) or (iii) directly or indirectly through one or more intermediary corporations,

but does not include a regional health authority or subsidiary health corporation under the *Regional Health Authorities Act*;

- (f) “department” means
 - (i) a department of the Government or of the public service of Alberta established under the *Government Organization Act*,
 - (ii) a part of the public service of Alberta that is not part of a department referred to in subclause (i) and that is designated as a department by the Lieutenant Governor in Council for the purposes of this Act, or
 - (iii) any other part of the public service of Alberta,
 - but does not include
 - (iv) the Legislative Assembly Office,
 - (v) the Office of the Auditor General,
 - (vi) the Office of the Ombudsman,
 - (vii) the Office of the Chief Electoral Officer,
 - (vii.1) repealed 2019 c15 s17,
 - (viii) the Office of the Ethics Commissioner,
 - (ix) the Office of the Information and Privacy Commissioner,

- (x) the Office of the Child and Youth Advocate, and
- (xi) the Office of the Public Interest Commissioner;
- (g) “department head” means the member of the Executive Council having the administration of a department;
- (h) “deputy head” means
 - (i) the chief officer of a department, or
 - (ii) if there is more than one chief officer of a department, the chief officer of that part of the department for which that chief officer is responsible to the department head;
- (i) “disbursement” means
 - (i) an expenditure,
 - (ii) a payment from a regulated fund,
 - (iii) a payment in respect of an investment of money in the General Revenue Fund made pursuant to section 43 or 46,
 - (iv) a payment made pursuant to section 74,
 - (v) a payment from the General Revenue Fund to reduce the principal amount of any Government securities,
 - (vi) a payment made by a Provincial corporation from its own funds, or
 - (vii) any other payment or transfer of public money;
- (j) “estimates” means spending estimates of the Crown transmitted to the Legislative Assembly;
- (k) “expenditure” means
 - (i) a payment authorized by a supply vote,
 - (ii) a reimbursement, under the authority of one supply vote of a payment charged against another supply vote, or
 - (iii) a payment authorized by a statutory appropriation;
 - (iv) repealed 2004 c7 s2;

- (l) “fund administrator” means a person or group of persons charged with the receipt, custody or handling of money in, or payments from, a regulated fund;
- (l.1) “Minister responsible” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;
- (m) “money” includes negotiable instruments;
- (n) “negotiable instrument” includes a cheque, draft, traveller’s cheque, postal note, money order, postal remittance, bill of exchange payable on demand or any other similar instrument;
- (o) “personal service contractor” means
 - (i) an individual whose services are engaged by the Crown, a Provincial agency or a fund administrator in consideration of the payment of a fee whether or not the contract for those services is made with that individual or another person, or
 - (ii) a person who contracts to provide the services of one or more individuals to the Crown, a Provincial agency or a fund administrator in consideration of the payment of a fee;
- (p) “Provincial agency” means a Provincial corporation or a Provincial committee;
- (q) “Provincial committee” means an unincorporated board, commission, council, or other body that is not a department or part of a department, all or a majority of whose members are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination of those methods;
- (r) “Provincial corporation” means
 - (i) a corporation, other than a corporation incorporated by or under a local or private Act, all or a majority of whose members or directors are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor

in Council or of a Minister of the Crown or by any combination of those methods,

- (ii) a corporation all of whose issued voting shares of every class are owned by the Crown or held in trust for the Crown or are partly owned by the Crown and partly held in trust for the Crown, or
- (iii) a corporation that is a subsidiary of a corporation referred to in subclause (i) or (ii) or that is controlled by a corporation referred to in subclause (i) or (ii) directly or indirectly through one or more intermediary corporations,

but does not include a housing authority incorporated under section 42 of the *Alberta Mortgage and Housing Corporation Act*, SA 1984 cA-32.5, or a management body within the meaning of the *Alberta Housing Act* or a regional health authority or subsidiary health corporation under the *Regional Health Authorities Act*;

- (s) “public employee” means
 - (i) an employee of the Crown,
 - (ii) a member or employee of a Provincial agency, or
 - (iii) a fund administrator or an employee of a fund administrator;
- (t) “public money” means money
 - (i) owned by the Crown,
 - (ii) held by the Crown for the benefit of or in trust for any other person,
 - (iii) held by a public employee, public official, personal service contractor or revenue officer in that person’s capacity as a public employee, public official, personal service contractor or revenue officer,
 - (iv) held by any person for the benefit of or in trust for the Crown, or
 - (v) owned or held by a Provincial agency,

but does not include money owned or held by ATB Financial;

- (u) “public official” means
 - (i) a member of the Executive Council,
 - (ii) a person who holds an office at the appointment of the Lieutenant Governor in Council or a member of the Executive Council and who receives remuneration from the Crown in respect of that office,
 - (iii) the Speaker of the Legislative Assembly,
 - (iv) the Auditor General,
 - (v) the Information and Privacy Commissioner,
 - (vi) the Ombudsman,
 - (vii) the Chief Electoral Officer,
 - (vii.1) repealed 2019 c15 s17,
 - (viii) the Ethics Commissioner,
 - (ix) the Child and Youth Advocate, or
 - (x) the Public Interest Commissioner;
- (v) “record” includes
 - (i) an account, book, return, statement, report, financial document or other memorandum of financial or non-financial information whether in writing or in electronic form or represented or reproduced by any other means, and
 - (ii) the results of the recording of details of electronic data processing systems and programs to illustrate what the systems and programs do and how they operate;
- (w) “regulated fund” means a fund containing public money except public money
 - (i) forming part of the General Revenue Fund,
 - (ii) received by a revenue officer for deposit in the General Revenue Fund that has not been deposited in the General Revenue Fund, or
 - (iii) owned or held by a Provincial agency;
- (x) “revenue officer” means a person who

- (i) is engaged in or is appointed or employed for the purposes of the collection or management of or accounting for public money,
 - (ii) is engaged in the administration of any law under which public money is collected, managed or accounted for,
 - (iii) is required by law or contract to collect, manage or account for public money, or
 - (iv) receives, holds or is entrusted with public money, whether or not that person was appointed or employed for that purpose,
- but does not include
- (v) a bank, treasury branch, loan corporation or trust corporation or an investment company as defined in the *Investment Companies Act* (Canada), RSC 1985 cI-22,
 - (vi) a person who is not a public employee or public official and whose relationship with the person's clients is regulated in a material way by or under an Act of the Parliament of Canada or a Legislature of a province of Canada or an Ordinance of a territory of Canada, or
 - (vii) a member, officer or employee of a bank, treasury branch, loan corporation, trust corporation, investment company or person referred to in subclause (v) or (vi);
- (y) repealed 2003 c2 s1(2);
 - (z) "Risk Management Fund" means the Alberta Risk Management Fund established under section 76;
 - (aa) "securities" includes bonds, debentures, shares of capital stock, trust certificates, guaranteed investment certificates or receipts, certificates of deposit, deposit receipts, bills, notes and mortgages of real estate or leaseholds, and rights or interests in respect of any security;
 - (bb) "statutory appropriation" means an amount permitted or directed to be paid from the General Revenue Fund by this or any other Act, but does not include an amount paid
 - (i) under the authority of a supply vote,
 - (ii) pursuant to section 43 or 46,
 - (iii) pursuant to section 74,

- (iv) to reduce the principal amount of any Government securities, or
 - (v) pursuant to section 31(1);
- (cc) “supply vote” means
- (i) the authority contained in an Act and identified as a vote in that Act to spend the amount of money in the General Revenue Fund indicated in the vote, or
 - (ii) the authority to spend the amount of money deemed to be a supply vote or part of a supply vote by virtue of section 26(3) or (4), as the case may be;
- (dd) “voting share” means a share of any class of shares of a corporation carrying full or limited voting rights ordinarily exercisable at meetings of shareholders of the corporation and a share of any class of shares of a corporation carrying voting rights by reason of a contingency that has occurred and is continuing.
- (2) If any question arises
- (a) as to which person is the deputy head of a particular department or part of a department for the purposes of this Act,
 - (b) as to whether an unincorporated board, commission, council or other body is a department or part of a department for the purposes of this Act, or
 - (c) as to which person or group of persons is the fund administrator of a particular regulated fund,

the question is to be decided by the Treasury Board.

(3) Notwithstanding subsection (1)(e)(i) and (ii), an entity described in subsection (1)(e)(i) or (ii) is not a Crown-controlled organization if a majority of the members of the entity are appointed or designated by one person.

RSA 2000 cF-12 s1;2003 c2 s1(2);2004 c7 s2;2011 cC-11.5 s29;
2012 cP-39.5 s57;2017 c22 s20;2018 c11 s11;2019 c15 s17

Application of Act

2(1) This Act and the regulations operate notwithstanding any other Act except the *Alberta Bill of Rights*, the *Freedom of Information and Protection of Privacy Act* and the *Alberta Human Rights Act*, whether enacted before or after the commencement of

this Act, unless the contrary is expressly declared in this Act or the regulations or in any other Act.

(2) The Lieutenant Governor in Council, on the recommendation of the Minister responsible, may by regulation exempt a Provincial agency, fund administrator, revenue officer or class of revenue officer from this Act to the extent prescribed in the regulation in respect of that Provincial agency, fund administrator, revenue officer or class of revenue officer.

(3) A reference to “the whole Act” in a regulation made pursuant to subsection (2) shall be construed as excluding this section.

(4) A regulation made pursuant to subsection (2) that exempts, or adds to the exemptions applicable to, a Provincial agency, fund administrator, revenue officer or class of revenue officer may be retroactive to the extent set out in the regulation.

(5) This Act, except this section and sections 1, 5, 6, 7, 13(3), 77, 80 and 81, does not apply to the following:

- (a) the board of a university under the *Post-secondary Learning Act*,
- (b) the initial governing authority of a university under the *Post-secondary Learning Act*,
- (c) the board of a comprehensive community college under the *Post-secondary Learning Act*,
- (d) the initial governing authority of a comprehensive community college under the *Post-secondary Learning Act*,
- (e) the board of a polytechnic institution under the *Post-secondary Learning Act*,
- (f) the initial governing authority of a polytechnic institution under the *Post-secondary Learning Act*,
- (f.01) the Health Quality Council of Alberta,
- (f.1) a research and innovation corporation established under section 7 of the *Alberta Research and Innovation Act*,
- (g) repealed 2009 cA-31.7 s17,
- (h) a provincial health board under the *Regional Health Authorities Act*,
- (h.1) repealed 2016 c7 s6,

- (i) a mental health hospital board under the *Mental Health Act*, or
- (j) repealed 2009 cA-31.7 s17,
- (k) repealed 2008 cH-4.3 s13,
- (l) a corporation that is a subsidiary of a corporation referred to in clauses (a) to (k) or that is controlled by a corporation referred to in clauses (a) to (k) directly or indirectly through one or more intermediary corporations.

(6) Notwithstanding subsection (5), in exercising its powers under sections 5 and 7 as they apply to a Provincial corporation referred to in subsection (5), the Treasury Board shall make or issue regulations or directives only respecting the financial operations of, reporting by and compliance with this or any other Act by those corporations.

(7) Repealed 2004 c7 s3.

RSA 2000 cF-12 s2;2003 cP-19.5 s138;2003 c2 s1(19);
2004 c7 s3;2008 cH-4.3 s13;2009 c26 s35;2009 cA-31.7 s17;
2011 cH-7.2 s26;2013 cP-26.8 s27;2016 c7 s6;2018 c19 s66

Crown's fiscal year

3 The fiscal year of the Crown is April 1 to the following March 31.

RSA 1980 cF-9 s3

Part 1 Organization

Treasury Board

Treasury Board

4(1) There is hereby established a board called the "Treasury Board" composed of the Minister responsible, who shall be the chair, and not fewer than 4 other members appointed by the Lieutenant Governor in Council.

(2) The Treasury Board shall have a secretary who shall be appointed by the Board.

(3) The Treasury Board may determine its rules and methods of procedure.

RSA 2000 cF-12 s4;2003 c2 s1(19)

Duties of Treasury Board

5(1) The Treasury Board may formulate general management policies relating to the business and affairs of the Crown and

Provincial agencies and do any acts it considers necessary to ensure that those policies are carried out.

(1.1) The Treasury Board may, in writing, delegate to any person, in whole or in part, any power, duty or function provided to the Treasury Board under subsection (1).

(2) The Lieutenant Governor in Council may, by order, amend or revoke an action of the Board done under subsection (1), or an action of the Board's delegate done under subsection (1.1).

RSA 2000 cF-12 s5;2019 c18 s7

Power to obtain information

6(1) Every public employee, public official, personal service contractor, revenue officer, Provincial agency, Crown-controlled organization or agent of the Crown shall furnish to the Treasury Board any information, in the form of a record or otherwise, that the Board considers necessary in connection with the exercise or performance of its powers and duties under this or any other Act.

(2) Every person who receives information under this section from a person whose right to disclose that information is restricted by law, holds that information under the same restrictions respecting disclosure as governed the person from whom the information was obtained.

RSA 1980 cF-9 s6;1993 c19 s4

Regulations and directives

7 The Treasury Board may make regulations and issue directives that it considers necessary in connection with the exercise or performance of its powers and duties under this or any other Act.

RSA 1980 cF-9 s7

Evidence of regulations and directives

8(1) A document purporting to be a regulation or directive of the Treasury Board and purporting to be signed by its chair shall be admitted in evidence as proof, in the absence of evidence to the contrary, of the regulation or directive and that the chair was authorized to sign it, without proof of the appointment or signature of the chair.

(2) A document purporting to be a copy of a regulation or directive of the Treasury Board and having endorsed on it a certificate purporting to be a certificate of the secretary of the Board stating that the document is a true copy shall be admitted in evidence as proof, in the absence of evidence to the contrary, of the regulation or directive, without proof of the appointment or signature of the secretary.

RSA 1980 cF-9 s8

Treasury Department

Controller

9 In accordance with the *Public Service Act*, there may be appointed a Controller.

RSA 1980 cF-9 s10;1994 cG-8.5 s32

Financial responsibility

10(1) The Minister responsible is responsible for all matters related to the financial affairs of the Crown except those assigned to another person under this or any other Act and may engage in activities of a financial nature in connection with that responsibility.

(1.1) Subject to the approval of the Treasury Board, amounts required to be paid under agreements entered into for the purpose of managing fiscal risk may be paid out of the General Revenue Fund.

(2) The Minister responsible may prescribe the form and contents of the financial records of the Crown and of Provincial agencies.

(3) The Crown's obligations in respect of the following pension plans shall be included in the financial records of the Crown in accordance with generally accepted accounting principles:

(a) - (d) repealed 2018 cJ-0.5 Sched. 4 s3;

(e) Management Employees Pension Plan;

(f) Public Service Management (Closed Membership) Pension Plan;

(g), (h) repealed 2018 cJ-0.5 Sched. 4 s3.

RSA 2000 cF-12 s10;2003 c2 s1(3),(19);2018 cJ-0.5 Sched. 4 s3

Responsibility of deputy head

11(1) The deputy head is responsible for the collection of revenue payable to the Crown under an enactment administered by the department head.

(2) The deputy head is responsible for making and controlling disbursements with respect to the department.

(3) The deputy head shall implement in the department the procedures the deputy head considers necessary to ensure that this Act, the regulations, orders and directives under this Act and any other applicable Act are complied with in the collection and control of revenue.

(4) The deputy head shall prescribe the accounting system to be used in the department.

1995 c31 s4(6)

12 Repealed 2003 c2 s1(4).

Power to obtain information

13(1) Every public employee, public official, personal service contractor, revenue officer, Provincial agency, Crown-controlled organization or agent of the Crown shall furnish to the Minister responsible any information, in the form of a record or otherwise, that the Minister responsible considers necessary in connection with the exercise or performance of any of the Minister's powers and duties under this or any other Act.

(2) Every person who receives information under subsection (1) from a person whose right to disclose that information is restricted by law, holds that information under the same restrictions respecting disclosure as governed the person from whom the information was obtained.

(3) A Provincial corporation or Crown-controlled organization shall, on request, furnish a copy of its financial statements to the Minister responsible.

RSA 2000 cF-12 s13;2003 c2 s1(19),(20)

Part 2 Receipt of Public Money

General Revenue Fund

14(1) There shall be one General Revenue Fund to be appropriated to the public service of Alberta into which all public money must be paid except

- (a) money over which the Legislature has no power of appropriation, and
- (b) money that is otherwise specially disposed of by this or any other Act.

(2) The General Revenue Fund shall be held and administered by the Minister responsible.

RSA 2000 cF-12 s14;2003 c2 s1(19)

Banking arrangements

15(1) The Minister responsible may establish, maintain or close accounts in the name of the Crown with any bank, treasury branch

or other financial institution the Minister responsible designates on any terms the Minister responsible considers appropriate.

(2) The Minister responsible may make any arrangements for the deposit of public money not forming part of a regulated fund that the Minister responsible considers appropriate.

(3) Subject to any directions given under section 16, a fund administrator may establish, maintain or close accounts in the name of the regulated fund that the fund administrator administers with any bank, treasury branch or other financial institution on any terms the fund administrator considers appropriate.

(4) A fund administrator may make any arrangements for the deposit of money forming part of the regulated fund that the fund administrator administers that the fund administrator considers appropriate.

RSA 2000 cF-12 s15;2003 c2 s1(19)

Banking arrangements of Provincial agencies, etc.

16 The Minister responsible may issue directives to a Provincial agency or fund administrator as to its arrangements for establishing, maintaining or closing accounts in the name of the Provincial agency or fund administrator with any bank, treasury branch or other financial institution that the Minister responsible may designate.

RSA 2000 cF-12 s16;2003 c2 s1(19)

17 Repealed 2003 c2 s1(5).

Regulated funds

18(1) A fund that is referred to in a directive or minute issued by the Treasury Board before October 14, 1993 and that is a regulated fund under section 1(1)(w), including but not limited to the Provincial Judges and Masters in Chambers Pension Fund, is validated and deemed for the purposes of this and any other Act to be a regulated fund from the date on which the directive or minute was issued.

(2) Repealed 2019 c18 s7.

(3) Notwithstanding this or any other Act, the Provincial Judges and Masters in Chambers Pension Fund may be invested in accordance with section 43.

RSA 2000 cF-12 s18;2019 c18 s7

Examination and seizure of records

19(1) Records prepared or kept by a revenue officer or an agent or employee of a revenue officer in that person's capacity as a revenue officer or agent or employee of a revenue officer, whether or not those records are in the possession of the revenue officer, agent or employee or are in the possession of another person shall be open to inspection at all reasonable times by the deputy head or a person authorized by the deputy head.

(2) The deputy head may apply ex parte to the Court of Queen's Bench for an order that the deputy head or a person authorized by the deputy head may, for any purpose related to the administration of this Act,

- (a) enter at all reasonable times into any place where a business of the revenue officer specified in the application or an agent or employee of that revenue officer is carried on,
- (b) examine or seize and take away a record that is part of the records of the revenue officer prepared or kept pursuant to this Act,
- (c) examine or seize and take away a record that, in the opinion of the deputy head or person authorized by the deputy head, will assist the deputy head or person authorized by the deputy head in determining the accuracy of the records that are prepared or kept by the revenue officer, and
- (d) require a person at the place to give the deputy head or person authorized by the deputy head all reasonable assistance in carrying out the deputy head's or authorized person's powers under clauses (b) and (c),

and the Court may, on being satisfied that an order is necessary for the proper administration of this Act, make an order it considers appropriate.

(3) The deputy head or any person authorized by the deputy head may make copies of records seized under subsection (2) and may, instead of returning the original of a record, provide the revenue officer or the revenue officer's agent or employee with a copy of the record.

RSA 1980 cF-9 s23;1995 c31 s4(11)

Recovery of money when revenue officer dies, etc.

20 When a revenue officer dies, ceases to be a revenue officer or is for any reason unable to act as a revenue officer, the revenue officer, former revenue officer, personal representative of the revenue officer or any person who comes into possession of public

money as a result of a revenue officer dying or ceasing to be, or being unable to act as, a revenue officer shall forthwith pay any balance of public money held by that person

- (a) in the case of public money held on behalf of a Provincial agency, to the Provincial agency or person designated by the Provincial agency, or
- (b) in any other case, to the Minister responsible or person designated by the Minister responsible.

RSA 2000 cF-12 s20;2003 c2 s1(19)

Remission of royalties, taxes, etc.

21(1) If the Lieutenant Governor in Council considers it in the public interest to do so, or considers it advisable to do so in a case or class of cases where injustice or great hardship to a person has resulted or is likely to result, the Lieutenant Governor in Council may order the remission of

- (a) any royalty or any tax, fee or other sum, paid or payable to the Crown and imposed or authorized under an Act of the Legislature,
- (b) any pecuniary penalty, fine or forfeiture imposed under a law in force in Alberta, notwithstanding that the whole or part of it is payable to the informer, prosecutor or another person, or
- (c) any debt paid or payable to the Crown or a Provincial agency.

(2) Notwithstanding subsection (1), if the Treasury Board considers it in the public interest to do so, or considers it advisable to do so in a case where injustice or great hardship to a person has resulted or is likely to result, it may order the remission of

- (a) any royalty or any tax, fee or other sum, paid or payable to the Crown and imposed or authorized under an Act of the Legislature,
- (b) any pecuniary penalty, fine or forfeiture imposed under a law in force in Alberta, notwithstanding that the whole or part of it is payable to the informer, the prosecutor or another person, or
- (c) any debt paid or payable to the Crown or a Provincial agency.

(3) Notwithstanding subsections (1) and (2), if the Minister responsible considers it in the public interest to do so, or considers

it advisable to do so in a case where injustice or great hardship to a person has resulted or is likely to result, the Minister responsible may order the remission of any debt not exceeding \$25 000 paid or payable to the Crown or a Provincial agency.

(4) A remission pursuant to subsection (1), (2) or (3) may be total or partial or unconditional or conditional.

(5) A remission pursuant to subsection (1) may be authorized by regulation in a particular case.

(6) A remission of a royalty or a tax, fee or other sum referred to in subsections (1)(a) and (2)(a) may be ordered before or after liability for the royalty or the tax, fee or other sum arises.

(7) If the order for remission is conditional and that condition is not performed with respect to a remission, the order becomes void with respect to that remission and all proceedings may be had and taken as if the order had not been made.

(8) Subsections (1) and (2) do not apply with respect to a pecuniary penalty, fine or forfeiture

- (a) imposed by or under the *Legislative Assembly Act*, the *Election Act*, the *Senatorial Selection Act* or the *Election Finances and Contributions Disclosure Act*, or
- (b) recoverable in respect of an offence committed in connection with the election of a member of the Legislative Assembly.

RSA 2000 cF-12 s21;2003 c2 s1(19)

Compromises

22(1) No amount owing to the Crown or a Provincial agency may be compromised except pursuant to this section.

(2) If in the opinion of the Treasury Board an amount owing to the Crown or to a Provincial agency is not recoverable or the recovery of an amount owing to the Crown or to a Provincial agency is not cost effective, the Treasury Board may direct a compromise respecting the amount.

(3) The Treasury Board may make regulations or issue directives

- (a) delegating its powers under subsection (2) to any public employee, public official or personal service contractor,
- (b) controlling or limiting the exercise of the powers so delegated, and

- (c) prescribing the conditions for the collection or partial collection of amounts owing to the Crown or a Provincial agency.

RSA 1980 cF-9 s27;1994 c31 s2

Statement of remissions, compromises and write-offs

23 Remissions and compromises made or approved under sections 21 and 22 and any write-offs made or approved during a fiscal year shall be reported in the public accounts for the fiscal year in which they were made or approved.

RSA 2000 cF-12 s23;2003 c2 s1(6)

Part 3 Supply Votes

Estimates

24(1) Estimates shall contain

- (a) the proposed supply votes that are to be voted on by the Legislative Assembly,
- (b) the amounts to be paid out of the General Revenue Fund to redeem obligations under Part 6 that have original terms to maturity of less than one year to the extent that the obligations are not proposed to be replaced by the incurring of other obligations under Part 6 that have original terms to maturity of less than one year,
- (c) any other amounts permitted or required to be paid out of the General Revenue Fund pursuant to this or any other Act that are not required to be voted on by the Legislative Assembly,
- (d) the amounts to be paid out of the General Revenue Fund under section 58 to make advances or purchase securities to the extent that the amounts are not paid to replace other advances or securities that were made or purchased under section 58, and
- (e) any other information that the Minister responsible considers appropriate.

(2) If the details in the estimates respecting a supply vote show a credit or recovery, the amount authorized to be spent under the supply vote is deemed to include

- (a) the amount of the supply vote, and

(b) all or part of any projected increase in the credit or recovery that is calculated from time to time during the fiscal year and approved by the Treasury Board.

(3) Subject to subsection (4), if the details in the estimates respecting a supply vote show a credit or recovery and the amount received or receivable by the Crown in the fiscal year is less than the total of the amount in the estimates and the amount, if any, of a projected increase approved by the Treasury Board under subsection (2), the difference shall be charged against a supply vote for the following fiscal year.

(4) If the total of the expenditures in a fiscal year under a supply vote is less than the amount authorized to be spent under that supply vote, the difference shall be subtracted from an amount required to be charged against a supply vote for the following fiscal year under subsection (3).

(5) Estimates shall be prepared by the Minister responsible.

RSA 2000 cF-12 s24:2003 c2 s1(19)

Supply vote for contingencies

24.1(1) If a supply vote authorizes the Minister responsible to defray the several charges and expenses of the Public Service classed as contingencies, no amount of the supply vote shall be used unless the Lieutenant Governor in Council, by order,

- (a) authorizes the Minister responsible to spend all or part of the money indicated in the vote for a purpose identified in the order, or
- (b) transfers all or part of the supply vote to another Minister for administration and authorizes that other Minister to spend all or part of the money indicated in the vote for a purpose identified in the order.

(2) The Lieutenant Governor in Council shall not authorize a Minister to spend any money under subsection (1) unless the Lieutenant Governor in Council is of the opinion that the money is required before the end of the fiscal year in respect of

- (a) a public emergency or disaster, or
- (b) an unanticipated cost, the payment of which is in the public interest.

(3) An amount authorized to be spent under subsection (1) shall only be used for the purpose for which it was authorized, and on

any other terms or conditions determined by the Lieutenant Governor in Council.

2019 c18 s7

Payments based on agreements

25(1) A payment from the General Revenue Fund may be made, with the approval of the Treasury Board, if

- (a) money forming part of the General Revenue Fund is held or receivable by the Crown for the purpose of or as a contribution toward payments to be made by the Crown under an agreement to which the Crown is a party,
- (b) the payment is made in accordance with the terms of the agreement, and
- (c) the aggregate of all the payments made is not more than the total amount held or receivable by the Crown under the agreement.

(2) If a payment is made under subsection (1) and money receivable by the Crown under the agreement is not received by the time specified in the agreement, the amount paid from the General Revenue Fund must be charged to a supply vote with the same or a comparable purpose in the next fiscal year after the one in which the money was receivable.

(3) Payments made under subsection (1) shall be reported in the public accounts for the fiscal year in which the payment was made.

1993 c19 s10

Special warrants

26(1) When at any time the Legislative Assembly is not in session the Minister responsible

- (a) reports that the Minister having charge of any matter has certified that, in the public interest, an expenditure of public money is urgently required with respect to that matter, and
- (b) reports either that
 - (i) there is no supply vote under which an expenditure with respect to that matter may be made, or
 - (ii) there is a supply vote under which an expenditure with respect to that matter may be made but the authority available under the supply vote is insufficient,

the Lieutenant Governor in Council may order a special warrant to be prepared to be signed by the Lieutenant Governor authorizing the expenditure of the amount of money estimated to be required.

(2) For the purposes of subsection (1), if the Legislative Assembly is adjourned for a period of more than 14 days, the Assembly is deemed not to be in session during the period of the adjournment.

(3) When a special warrant has been prepared and signed under subsection (1) on the basis of a report referred to in subsection (1)(b)(i), the authority to spend the amount of money specified in the special warrant for the purpose specified in the special warrant is deemed to be a supply vote for the purposes of this Act.

(4) When a special warrant has been prepared and signed under subsection (1) on the basis of a report referred to in subsection (1)(b)(ii), the authority to spend the amount of money specified in the special warrant is, for the purposes of this Act, added to and deemed to be part of the supply vote to which the report relates.

(5) When a special warrant has been prepared and signed pursuant to this section, the amounts authorized by it are deemed to be included in, and not to be in addition to, the amounts authorized by the Act, not being an Act for interim supply, enacted next after the signing of the warrant for granting to Her Majesty sums of money to defray certain expenditures of the Public Service of Alberta.

RSA 2000 cF-12 s26;2003 c2 s1(19)

Special warrants

26.1(1) Notwithstanding section 26 or any Act authorizing the expenditure of public money by special warrant, the Lieutenant Governor in Council may not, subject to subsection (2), order a special warrant to be prepared authorizing the expenditure.

(2) The Lieutenant Governor in Council may order a special warrant authorizing the expenditure of public money in accordance with this Act or any other Act only in the following circumstances:

- (a) if the Legislative Assembly is dissolved and is not yet convened after a general election;
- (b) at any time if, in the opinion of the Lieutenant Governor in Council, the money is urgently required because of a public emergency or disaster.

2009 cF-15.1 s6

Treasury Board regulations or directives

27 The Treasury Board may make regulations or issue directives establishing controls and limitations respecting the making of expenditures and the authorization of disbursements.

RSA 2000 cF-12 s27;2004 c7 s4

Annual lapse of supply votes and regulated funds

28(1) After the end of a fiscal year

- (a) no expenditure shall be made under the authority of a supply vote for that fiscal year, and
- (b) no disbursement shall be made from that part of a regulated fund made up of payments under the authority of a supply vote for that fiscal year,

except pursuant to subsection (4), and the authority to make expenditures or disbursements from the balance of the supply vote or the balance of that part of the regulated fund made up of payments under the authority of a supply vote, not charged with a liability pursuant to subsection (4), lapses.

(2) The deputy head of a department or a fund administrator shall record and submit to the Minister responsible, in the form and manner prescribed by the Minister responsible, a record of all liabilities relating, for that fiscal year,

- (a) to a supply vote under the administration of the department head of the department of which the deputy head is deputy head, or
- (b) to that part of a regulated fund of which the fund administrator is fund administrator, made up of payments under the authority of a supply vote.

(3) The Minister responsible shall record any liabilities relating, for that fiscal year, to a supply vote or to a regulated fund made up of payments under the authority of a supply vote.

(4) Liabilities recorded pursuant to subsection (3) shall be paid and charged against a supply vote or regulated fund to the extent of the authority available for that fiscal year

- (a) to make disbursements from the supply vote, or
- (b) to make disbursements from that part of the regulated fund made up of payments under the authority of a supply vote,

and, if the authority available is insufficient, may be paid and charged against a supply vote or that part of a regulated fund made

up of payments under the authority of a supply vote, as the case may be, for the following fiscal year.

(5) Any liability charged under subsection (4) against a supply vote or regulated fund for a following fiscal year shall be reported in the public accounts for the fiscal year in which the liability was incurred.

(6) The Minister responsible may make regulations or issue directives prescribing the form and manner in which liabilities are to be recorded and submitted under subsection (2).

(7) For the purposes of this section, the Minister responsible may determine what constitutes a liability and, in respect of a regulated fund, what part of that regulated fund is made up of payments under the authority of a supply vote, and the Minister's determination is conclusive.

RSA 2000 cF-12 s28;2003 c2 s1(19),(20)

Carry over of capital investment supply votes

28.1(1) In this section, "capital investment supply vote" means a supply vote or that portion of a supply vote for the Government's acquisition of tangible capital assets.

(2) Where, at the end of a fiscal year, a capital investment supply vote for that fiscal year has an unexpended balance, the Treasury Board may authorize that balance or any portion of that balance to be spent, notwithstanding section 28(1), in the fiscal year following the year for which the money was originally voted.

(3) An authorization under subsection (2) must be made on or before August 31 in the fiscal year following the year for which the money was originally voted.

(4) A payment made under an authorization under subsection (2) must be reported in the public accounts for the fiscal year in which the payment is made.

(5) This section applies to the 2003-04 and subsequent fiscal years.
2003 c2 s1(7);2013 c20 s2

Part 4 Disbursement of Public Money

Definitions

29 In this Part,

- (a) "accounting officer" means a public employee, public official or personal service contractor designated as an accounting officer pursuant to section 38;

- (b) “department” includes
- (i) the Legislative Assembly Office,
 - (ii) the Office of the Auditor General,
 - (iii) the Office of the Ombudsman,
 - (iv) the Office of the Chief Electoral Officer,
 - (iv.1) repealed 2019 c15 s17,
 - (v) the Office of the Ethics Commissioner,
 - (vi) the Office of the Information and Privacy Commissioner,
 - (vii) the Office of the Child and Youth Advocate, and
 - (viii) the Office of the Public Interest Commissioner;
- (c) “department head” includes
- (i) the Speaker with respect to the Legislative Assembly Office,
 - (ii) the Auditor General with respect to the Office of the Auditor General,
 - (iii) the Ombudsman with respect to the Office of the Ombudsman,
 - (iv) the Chief Electoral Officer with respect to the Office of the Chief Electoral Officer,
 - (iv.1) repealed 2019 c15 s17,
 - (v) the Ethics Commissioner with respect to the Office of the Ethics Commissioner,
 - (vi) the Information and Privacy Commissioner with respect to the Office of the Information and Privacy Commissioner,
 - (vii) the Child and Youth Advocate with respect to the Office of the Child and Youth Advocate, and
 - (viii) the Public Interest Commissioner with respect to the Office of the Public Interest Commissioner;
- (d) “deputy head” includes

- (i) the Clerk of the Legislative Assembly with respect to the Legislative Assembly Office,
 - (ii) the Auditor General with respect to the Office of the Auditor General,
 - (iii) the Ombudsman with respect to the Office of the Ombudsman,
 - (iv) the Chief Electoral Officer with respect to the Office of the Chief Electoral Officer,
 - (iv.1) repealed 2019 c15 s17,
 - (v) the Ethics Commissioner with respect to the Office of the Ethics Commissioner,
 - (vi) the Information and Privacy Commissioner with respect to the Office of the Information and Privacy Commissioner,
 - (vii) the Child and Youth Advocate with respect to the Office of the Child and Youth Advocate, and
 - (viii) the Public Interest Commissioner with respect to the Office of the Public Interest Commissioner;
- (e) “expenditure officer” means a public employee, public official or personal service contractor designated as an expenditure officer pursuant to section 37.

RSA 2000 cF-12 s29;2011 cC-11.5 s29;2012 cP-39.5 s57;
2018 c11 s11;2019 c15 s17

Reporting of special warrants

30 Special warrants and the payments made under the authority provided by each of those warrants shall be reported in the public accounts for the fiscal year for which the special warrants were issued.

RSA 2000 cF-12 s30;2003 c2 s1(8)

Accountable advances

31(1) The Minister responsible may make accountable advances from the General Revenue Fund

- (a) to an account administered by a department head or to a fund administrator
 - (i) for the purpose of refunding money
 - (A) that has been deposited, or

(B) that is required to be deposited,

in the General Revenue Fund, or

(ii) for any other purpose permitted by the Treasury Board,

or

(b) to any public employee, public official, personal service contractor or other person temporarily or otherwise employed or engaged on the public business for the purpose of paying travelling and other necessary expenses, but no accountable advance may be made under this clause otherwise than in accordance with regulations made by the Treasury Board.

(2) A fund administrator may make accountable advances from the regulated fund that the fund administrator administers

(a) to any public employee, public official, personal service contractor or other person temporarily or otherwise engaged in the public business for the purpose of paying travelling and other necessary expenses, or

(b) for any other purpose approved by the Treasury Board,

but no accountable advance may be made under this subsection otherwise than in accordance with regulations made by the Treasury Board.

(3) Sections 36(2), 37 and 38 do not apply to disbursements made from an accountable advance made pursuant to subsection (1)(b) or (2)(a).

(4) A fund administrator or the deputy head of a department whose department head administers an account that receives an accountable advance and any other recipient of an accountable advance from the General Revenue Fund shall account for it at the times and in the manner the Minister responsible directs, and on a demand by the Minister responsible shall repay any part of the advance not accounted for to the Minister's satisfaction.

(5) The recipient of an accountable advance from a regulated fund shall account for it at the times and in the manner the fund administrator directs, and on demand by the fund administrator shall repay any part of the advance not accounted for to the fund administrator's satisfaction.

RSA 2000 cF-12 s31;2003 c2 s1(19),(20)

Advances to Alberta Heritage Savings Trust Fund

32 On the direction of the Treasury Board, the Minister responsible shall advance money from the General Revenue Fund to the Alberta Heritage Savings Trust Fund in the amounts specified in the direction on any terms and conditions the Treasury Board may impose.

RSA 2000 cF-12 s32;2003 c2 s1(19)

Interest on advances and unremitted earnings

33(1) Every Provincial agency and fund administrator shall pay interest to the Minister responsible or a fund administrator on any advance to the Provincial agency or fund administrator from the General Revenue Fund or the regulated fund administered by the fund administrator, as the case may be, at the rate or rates fixed by the Treasury Board.

(2) A Provincial agency shall, on demand, remit to the Minister responsible all or any part of its net earnings and retained earnings as specified by the Minister responsible.

(3) Every Provincial agency shall pay interest to the Minister responsible on the net earnings and retained earnings of the Provincial agency not remitted to the Minister responsible pursuant to subsection (2) at the rate or rates fixed by the Treasury Board.

(4) For the purpose of subsections (2) and (3), the Treasury Board may determine the net earnings and retained earnings of a Provincial agency.

(5) Interest payable under subsection (3) must be computed from the end of the fiscal year in which the earnings were earned.

(6) Notwithstanding subsections (1) and (3), the Treasury Board may exempt a Provincial agency or fund administrator from the payment of all or any part of the interest payable under this section.

RSA 2000 cF-12 s33;2003 c2 s1(19);2004 c7 s5

Payment of rebate, refund or commission

34(1) Every rebate or refund of revenues payable from public money under any Act must be paid out of the General Revenue Fund and must be shown as a deduction from those revenues in the accounts of the Crown.

(2) Every commission payable from public money under any Act for which no authority for payment exists under a supply vote must be paid out of the General Revenue Fund.

RSA 1980 cF-9 s46

Interest on accounts due

35 The Treasury Board may direct the payment of interest on accounts due to suppliers of goods or services to the Crown on any terms and conditions that it determines.

RSA 1980 cF-9 s47

Disbursements

36(1) The Minister responsible may make arrangements with a bank, treasury branch or other financial institution for the transfer of money for the purpose of making disbursements.

(2) Except as otherwise provided in this Act, a deputy head, a fund administrator or a Provincial agency shall implement those procedures that the deputy head, fund administrator or Provincial agency considers necessary to ensure that this Act, the regulations, orders and directives under this Act and any other applicable Act are complied with when a disbursement is made for the department, from the fund or by the Provincial agency, as the case may be.

RSA 2000 cF-12 s36;2003 c2 s1(19)

Expenditure officers

37(1) A deputy head shall designate one or more public employees, public officials or personal service contractors as expenditure officers for the department.

(2) A fund administrator shall designate one or more public employees, public officials or personal service contractors as expenditure officers for the regulated fund.

(3) A Provincial agency shall designate one or more members, officers or employees of the Provincial agency as expenditure officers for the Provincial agency.

(4) A disbursement must be authorized by an expenditure officer for the relevant department, regulated fund or Provincial agency.

(5) An expenditure officer for the relevant department, regulated fund or Provincial agency may authorize a disbursement

- (a)** before it is made and only if the expenditure officer is satisfied that the disbursement is in an amount that complies with the terms of a contract approved by an expenditure officer or, if there is no contract, that it is appropriate in the circumstances, or
- (b)** in accordance with regulations made or directives issued by the Treasury Board under section 27.

RSA 2000 cF-12 s37;2004 c7 s6

Accounting officers

38(1) A deputy head shall designate one or more public employees, public officials or personal service contractors of the department as accounting officers for the department.

(2) A fund administrator shall designate one or more public employees, public officials or personal service contractors as accounting officers for the regulated fund.

(3) A Provincial agency shall designate one or more members, officers or employees of the Provincial agency as accounting officers for the Provincial agency.

(4) A deputy head or a Provincial agency may designate as an accounting officer for the department or the Provincial agency, as the case may be,

- (a) with the approval of the deputy head of another department, a public employee, public official or personal service contractor of that other department, or
- (b) with the approval of the Provincial agency, a member, officer or employee of a Provincial agency.

(5) A disbursement must be authorized by an accounting officer for the relevant department, regulated fund or Provincial agency.

(6) An accounting officer for the relevant department, regulated fund or Provincial agency may authorize a disbursement

- (a) before it is made and only if the accounting officer is satisfied that
 - (i) the disbursement is authorized by an expenditure officer,
 - (ii) in the case of an expenditure,
 - (A) the expenditure is for a purpose authorized by the applicable appropriation, and
 - (B) there is money available in the applicable appropriation to pay the amount required,
 - (iii) in the case of a disbursement that is not an expenditure, the disbursement is consistent with the purpose for which the money is available and there is money available to pay the amount required,
 - (iv) if the payment is for goods or services, the goods have been received or the services provided, and

(v) the amount of the payment is correct,

or

(b) in accordance with regulations made or directives issued by the Treasury Board under section 27.

RSA 2000 cF-12 s38;2004 c7 s7

Qualifications

39(1) An accounting officer must be an individual designated by name and not by office or title.

(2) An expenditure officer must be an individual.

(3) An individual shall not act as both an accounting officer and an expenditure officer with respect to the same transaction.

RSA 1980 cF-9 s35;1994 c31 s2

Part 5 Investments

Management and pooled investment of funds

40(1) In this section, “participant” means a person whose participation in the contractual arrangements for the management and pooled investment of surplus cash referred to in subsection (2)

(a) is specifically authorized by an enactment, or

(b) is approved by the Minister responsible.

(2) The Minister responsible may enter into contractual arrangements

(a) with financial institutions, and

(b) with participants

for the management and pooled investment of surplus cash of the participants.

2004 c7 s8

41 Repealed 2004 c7 s8.

Restrictions on investment by Crown and Provincial agencies

42(1) For the purposes of this section,

(a) “shares” means

- (i) any equity or other share or interest in the capital, property, profits or earnings of a corporation, or
 - (ii) with reference to an interest in the success of a corporation, any instrument commonly known as a share, stock, unit or participation certificate or any similar term, or any communication, including one by electronic means, evidencing such an interest,
- (b) shares are purchased if and only if they are acquired for a consideration that consists of or includes the payment of money,
- (c) a loan of money is made if and only if the borrower is unconditionally required at the time the loan is made to make future repayment of all or part of the money advanced and regardless of by what name the transaction is called, and
- (d) section 73 applies with respect to a specific authorization under this section.
- (2)** Notwithstanding any other law, including section 2, a member of the Executive Council shall not, on behalf of the Crown, directly or indirectly purchase shares, make a loan of money, acquire an existing loan of money or, in a transaction involving the payment of any money, enter into a joint venture or partnership unless that transaction or transactions of a class into which that specific transaction falls are specifically authorized by or under
- (a) an Act, or
 - (b) a subsisting regulation that was in force immediately before May 24, 1996, made under this or any other Act.
- (3)** A member of the Executive Council shall not introduce into the Legislative Assembly an appropriation Bill, or Estimates under such a Bill, that would involve the Crown's entering into a transaction referred to in subsection (2) unless that transaction or transactions of a class into which that specific transaction falls are specifically authorized by or under an Act or a regulation referred to in subsection (2)(b).
- (4)** Subsection (2) does not affect any right, privilege, obligation or liability that by law
- (a) had been acquired or incurred and was still in effect, or
 - (b) was accrued or accruing
- immediately before May 24, 1996.

(5) A body that is created or that becomes a Provincial agency on or after May 24, 1996 shall not carry on the business of purchasing shares, making loans of money or acquiring existing loans of money unless specifically authorized to do so by or under an Act.

1996 c10 s1

Tabling share and loan agreements

42.1(1) If the Crown, pursuant to an Act passed on or after May 24, 1996, makes a loan or acquires shares of capital stock in a corporation, the head of the department that administers that enabling Act shall lay the loan agreement, the agreement under which the share is acquired and any material amendment to either agreement before the Legislative Assembly not later than 45 days after the end of the fiscal year in which the agreement or amendment, as the case may be, is made or, if the Legislative Assembly is not then sitting, not more than 15 days after the beginning of the next sitting.

(2) The requirement under subsection (1) to lay a loan agreement before the Legislative Assembly does not apply to a loan to an individual of less than \$500 000.

RSA 2000 cF-12 s54;2004 c7 s13;2016 c17 s4

Investment of money

43(1) The Minister responsible may make investments on behalf of the funds in subsection (3) and when doing so shall adhere to investment and lending policies, standards and procedures that a reasonable and prudent person would apply in respect of a portfolio of investments to avoid undue risk of loss and obtain a reasonable return.

(2) The contravention of subsection (1) does not by itself make any agreement or transaction void or invalid.

(3) This section applies with respect to the following:

- (a) the General Revenue Fund;
- (b) the Alberta Heritage Scholarship Fund;
- (c) the Alberta Heritage Foundation for Medical Research Endowment Fund;
- (d) the Alberta Heritage Science and Engineering Research Endowment Fund;
- (e) any other fund approved for the purposes of this section by the Lieutenant Governor in Council.

(4) The Minister responsible may charge a cost or expense to

- (a) a fund referred to in subsection (3),
- (b) any fund the Minister responsible is authorized to invest pursuant to an enactment, or
- (c) a pooled fund established under section 45(2),

if the cost or expense, in the opinion of the Minister responsible, relates to investing on behalf of the fund.

(4.1) For the purposes of subsection (4), the Lieutenant Governor in Council may make regulations respecting any terms and conditions respecting the charging of costs and expenses against a fund.

(5) Where the Minister responsible is authorized to make investments in accordance with subsection (1), whether pursuant to that subsection or pursuant to any other Act, the Minister responsible may enter into agreements providing for

- (a) the lending of securities acquired or held as assets of the fund or person on whose behalf the investments are made, and
- (b) the delivery to the Minister responsible of collateral consisting of
 - (i) securities or classes of securities, or
 - (ii) letters of credit.

(6) The Minister responsible may engage in activities of a financial nature respecting investment under this Part.

RSA 2000 cF-12 s43;2003 c2 s1(9),(19);2004 c7 s9;
2007 cA-26.5 s21

Securities

44(1) Any securities acquired by disbursement from the General Revenue Fund under the authority of this or any other Act or a supply vote shall form part of the General Revenue Fund and be held and administered by the Minister responsible.

(2) The Minister responsible may hold and dispose of securities forming part of the General Revenue Fund that are acquired otherwise than pursuant to section 43.

RSA 2000 cF-12 s44;2003 c2 s1(19)

Pooled and other funds

45(1) For the purpose of this Part, the Minister responsible may, subject to the regulations under subsection (3), establish and maintain pooled funds or other funds.

(2) Where the Minister responsible is the trustee of funds, or has the duties of a trustee for investment purposes, that Minister may invest those funds in pooled funds or other funds.

(3) The Lieutenant Governor in Council may make regulations respecting the establishment and maintenance of pooled funds or other funds.

RSA 2000 cF-12 s45;2003 c2 s1(19);2004 c7 s10;
2007 cA-26.5 s21

Agreement re mortgage acquisition and management

46 The Minister responsible may enter into an agreement with a person under which that person provides services to the Minister responsible for or in connection with

- (a) the acquisition, in the name of that person, of mortgages authorized under this Act or the *Alberta Heritage Savings Trust Fund Act*, on behalf of the Minister responsible,
- (b) the administration, management, renewal, substitution and disposition of those mortgages, and
- (c) the doing of any act relating to the recovery of money payable under those mortgages.

RSA 2000 cF-12 s46;2003 c2 s1(19);2013 cS-19.3 s22

47 to 49 Repealed 2004 c7 s11.

Investment of sinking fund money

50 Subject to an order of the Lieutenant Governor in Council under section 67, money in a sinking fund created for the repayment of a loan or Government security may be invested in accordance with section 43.

RSA 1980 cF-9 s55;1995 c31 s4(24)

Disposing of investments

51 The Minister responsible may dispose of securities or investments acquired or held under this Part.

RSA 2000 cF-12 s51;2003 c2 s1(19)

52 and 53 Repealed 2004 c7 s12.

54 *(Renumbered as section 42.1).*

Part 6 Direct Government Debt

Definition

55(1) In this Part, “Government securities” means notes, bonds, debentures or interest-bearing or non-interest-bearing treasury bills issued by the Crown or any other securities under which the Crown is the debtor.

(2) A Government security for the purposes of this Act may be in any form, including in electronic form, whether or not represented by a certificate.

(3) Notwithstanding subsection (1), Government securities do not include an instrument given by the Crown as security for the repayment of an overdraft.

RSA 2000 cF-12 s55;2013 c20 s3

Power to raise money

56(1) The Lieutenant Governor in Council may, by order, authorize the Minister responsible to raise the amount of money set out in the order.

(2) The Minister responsible shall prepare for each fiscal year a report of the money raised under subsection (1) during that fiscal year for which Government securities were issued.

(3) The Minister responsible may engage in activities of a financial nature respecting this Part.

RSA 2000 cF-12 s56;2003 c2 s1(10),(19)

Manner of raising money

57(1) An order in council under section 56 may authorize the Minister responsible to raise money in one or more of the following ways or a combination of them:

- (a) by the issue and sale of Government securities;
- (b) by loans from a bank, treasury branch or person by way of overdraft or line of credit;
- (c) by issuing and pledging Government securities or pledging securities that are not Government securities;
- (d) in any other manner that the order may specify.

(2) An order under section 56(1) may include any terms or conditions required by the Lieutenant Governor in Council.

RSA 2000 cF-12 s57;2003 c2 s1(19)

Advances to Provincial corporations

58 The Lieutenant Governor in Council may authorize the Minister responsible to make advances to or purchase securities of a Provincial corporation on any terms and conditions that the order may contain.

RSA 2000 cF-12 s58;2003 c2 s1(19)

Replacement of Government securities

59(1) The Lieutenant Governor in Council may authorize the Minister responsible to change the form of unredeemed Government securities by replacing one class of Government securities with another.

(2) The replacement of one class of Government securities for another under subsection (1) may be made by the sale of Government securities of one class and the purchase of Government securities of another class.

(3) Notwithstanding subsection (1), the replacement of one class of Government securities for another may only be made

- (a) with the consent of the holder of the Government securities for which other Government securities are substituted, or
- (b) if the Government securities had been purchased by or on account of the Crown.

RSA 2000 cF-12 s59;2003 c2 s1(19)

Purchase of Government securities

60 The Minister responsible may acquire Government securities for any purpose.

RSA 2000 cF-12 s60;2003 c2 s1(19)

Foreign currencies

61 If an order of the Lieutenant Governor in Council under section 56 or under any other Act authorizes the raising of a specific or maximum amount of money in Canadian dollars, the money may be raised in a medium of exchange approved for the purposes of this section by the Lieutenant Governor in Council or in a currency other than the currency of Canada.

RSA 1980 cF-9 s64;1983 c29 s9;1986 c16 s18;1987 c22 s10;
1990 c20 s6;1992 c15 s8;1995 c31 s4(30)

62 Repealed 2019 c18 s7.

Conversion to Canadian dollars

63 For the purposes of this Part, an amount that is expressed in a medium of exchange or in a currency other than the currency of Canada may be converted to an amount in Canadian dollars using a method of calculating the conversion approved from time to time by the Lieutenant Governor in Council.

1995 c31 s4

Powers of Minister responsible

64 Subject to sections 56 and 57, the Minister responsible may determine the amount of money to be raised and the manner in which the money is to be raised on behalf of the Crown.

RSA 2000 cF-12 s64;2003 c2 s1(19);2013 c20 s4;2019 c18 s7

Execution of Government securities

65(1) The Minister responsible shall execute or otherwise approve Government securities in the form and manner the Minister responsible considers appropriate and, whether in anticipation of an order being made under section 56(1) or after an order is made under section 56(1), or both, may execute or otherwise approve, on behalf of the Crown, contracts, agreements, undertakings, offering documents and any other documents or instruments of any nature that the Minister responsible considers necessary or desirable in connection with the raising of money under this Part, but the Minister responsible is not authorized by this section to raise money under this Part without an order being made under section 56(1).

(2) A person's signature or other identifying information authorized to be affixed to or otherwise evidencing approval of Government securities or another instrument referred to in subsection (1) may, in accordance with directions given by the Minister responsible, be reproduced in any form, including electronic form, and the signature or other identifying information so reproduced is for all purposes valid and binding on the Crown notwithstanding that the person whose signature or other identifying information is so reproduced has ceased to hold office before the date of the Government securities, the date of the issue of the Government securities or the date of the other instrument, as the case may be.

RSA 2000 cF-12 s65;2003 c2 s1(11),(19);2013 c20 s5

Pledged securities and report

66(1) Government securities pledged as security for a loan and released from the pledge are not extinguished by the release.

(2) The Minister responsible shall prepare for each fiscal year a report of the amount of the debt of the Crown outstanding at the

end of the fiscal year for which securities were pledged under this Part.

RSA 2000 cF-12 s66;2003 c2 s1(19)

Payment of loan obligations

67(1) The Lieutenant Governor in Council may provide for

- (a) the creation, management and application of sinking funds,
- (b) other means of ensuring the repayment of Government securities, or
- (c) the redemption by call of Government securities issued subject to redemption in advance of maturity.

(2) Money required in connection with Government securities or in connection with money raised pursuant to section 56 other than by the issue of Government securities

- (a) to provide a sinking fund or other means of ensuring repayment,
- (b) to redeem or repay the principal amount of Government securities or to repay the principal amount of money raised other than by the issue of Government securities,
- (c) to pay a premium in connection with the redemption of Government securities or the repayment of money,
- (d) to pay the remuneration and compensation of registrars, transfer agents and fiscal agents whose services are engaged in connection with any matter related to Government securities,
- (e) to pay the costs, expenses and charges, including the cost of obtaining a rating of Government securities, incurred in negotiations entered into in respect of the raising of money or in the raising of money by the Crown or in the issuing, reissuing, cancelling, redeeming, servicing, paying or managing of obligations in respect of money raised and Government securities issued or reissued in respect of those obligations,
- (f) to pay interest in respect of Government securities or money raised other than by the issue of Government securities,
- (g) to make the payments required under agreements made pursuant to activities engaged in under section 56(3) by the Minister responsible, and

(h) to acquire Government securities under section 60,

must be paid from the General Revenue Fund except where the payment is made from a sinking fund or by other means under subsection (1).

(3) Notwithstanding subsection (2), all debts of the Crown, other than debts that are secured or subordinated, rank equally.

RSA 2000 cF-12 s67;2003 c2 s1(12)

Regulations re Government securities

68 The Lieutenant Governor in Council may, on the recommendation of the Minister responsible, make regulations or orders

- (a) governing the inscription, registration, transfer, transmission, exchange, redemption or cancellation of Government securities;
- (b) governing the sale or other disposition of Government securities.

RSA 2000 cF-12 s68;2003 c2 s1(19)

Immunity as to trusts

69 A public employee, public official, personal service contractor or other person employed or engaged in the inscription, registration, transfer, management or redemption of Government securities or in the payment of interest on those securities is not bound to see to the execution of a trust, expressed or implied, to which the securities are subject.

RSA 1980 cF-9 s71

Part 7

Crown Guarantees and Indemnities

Application

70 This Part does not apply to a guarantee of the payment of a pension, annuity or other benefit under a pension plan or the guarantee given by section 14 of the *ATB Financial Act*.

RSA 2000 cF-12 s70;2004 c7 s14:2017 c22 s20

Indemnities by the Crown

71(1) Notwithstanding any other law, including section 2, the Crown may give an indemnity if and only if the indemnity is in writing and

- (a) is ancillary and incidental to the business purpose of an agreement involving the Crown and that agreement is of a kind where no liability under the indemnity is likely, based on the historical experience of giving similar indemnities, to

arise in the normal course of the performance of the agreement if the agreement is properly performed,

- (b) is given to a person who is purchasing assets from the Crown or from a Provincial agency,
- (c) is given to individuals who are or were members of the Executive Council, members of the Legislative Assembly, employees of the Crown, members of Provincial committees, members or directors of Provincial corporations or members, directors or officers of corporations or unincorporated bodies serving in such capacities at the Crown's request, and the heirs and legal representatives of any such persons, to indemnify them against costs, charges and expenses, and on the basis, specified by the Lieutenant Governor in Council,
- (d) is an indemnity against losses that may be incurred by a financial institution resulting from a loan to a receiver, liquidator, bankruptcy trustee, administrator or other person acting in a similar capacity who is appointed by the Crown, or
- (e) is specifically authorized by or under an Act or a regulation made under this or any other Act.

(2) Order in Council numbered O.C. 668/92 is validated as if made under this section and section 73.

(3) The Lieutenant Governor in Council may, on the recommendation of the Minister responsible, make regulations respecting authorizations for the purpose of subsection (1)(e).

RSA 2000 cF-12 s71;2003 c2 s1(19)

Guarantees by Crown and Provincial agencies

72(1) Notwithstanding any other law, including section 2, a member of the Executive Council shall not, on behalf of the Crown, give a guarantee of the obligations of any person unless the guarantee is in writing and is specifically authorized by or under

- (a) an Act, or
- (b) a subsisting regulation that was in force immediately before May 24, 1996, made under this or any other Act.

(2) A member of the Executive Council shall not introduce into the Legislative Assembly an appropriation Bill, or estimates under such a Bill, that would advance or authorize the advance of money under a guarantee by the Crown unless the guarantee is specifically

authorized by or under an Act or a regulation referred to in subsection (1)(b).

(3) Subsection (1) does not apply with respect to the performance of any commitments that were in existence immediately before May 24, 1996.

(4) A body that is created or that becomes a Provincial agency on or after May 24, 1996 shall not carry on the business of giving guarantees unless specifically authorized to do so by or under an Act.

1996 c10 s1

Specific authorizations for sections 42, 71 and 72 purposes

73(1) Where a provision of an Act or of an applicable regulation prohibits a transaction to which section 42, 71 or 72 applies unless certain conditions are met or restricts such a transaction to certain financial or other limitations, then that provision, together with the meeting of those conditions or compliance with those limitations, as the case may be, is to be taken as a specific authorization for the purposes of that section.

(2) References in sections 42, 71 and 72 to specific authorization by an enactment are to be taken

- (a) to mean authorization in express terms in or by necessary implication from that enactment, and
- (b) to include instances where the transactions are required, are potentially required, or are one of a number of things required, to be done.

1996 c10 s1

Payment under guarantee or indemnity

74 A payment by the Crown as a result of its liability under a guarantee or indemnity shall be paid out of the General Revenue Fund.

RSA 1980 cF-9 s75

Annual report re guarantees and indemnities

75(1) A report shall be prepared, in accordance with the regulations, for each fiscal year of the Crown and for each fiscal year of a Provincial corporation during which it gave a guarantee or indemnity

- (a) summarizing the indemnities given under section 71(1) and the guarantees given in that fiscal year;
- (b) showing the amounts paid by the Crown or the Provincial corporation during that fiscal year as a result of the Crown's

or the Provincial corporation's liability under guarantees and indemnities;

- (c) showing the amounts recovered during that fiscal year by the Crown or the Provincial corporation on debts owing to the Crown or the Provincial corporation as a result of payments made by them arising out of guarantees or indemnities.

(2) If a guarantee is given by the Crown pursuant to an Act that was passed on or after May 24, 1996, the member of the Executive Council responsible for that Act under which it was given shall lay the guarantee agreement and any material amendment to the agreement before the Legislative Assembly not later than 45 days after the end of the fiscal year in which the agreement or amendment, as the case may be, is made or, if the Legislative Assembly is not then sitting, not more than 15 days after the beginning of the next sitting.

(3) Reports prepared under subsection (1) shall be included in the public accounts.

RSA 2000 cF-12 s75;2003 c2 s1(13)

Alberta Risk Management Fund

76(1) There is hereby established a fund to be known as the Alberta Risk Management Fund.

(2) The Minister responsible shall hold and administer the Risk Management Fund in accordance with this Act.

(3) The Minister responsible shall establish and maintain a separate accounting record of the Risk Management Fund.

(4) The Minister responsible may be a participant under section 40 on behalf of the Risk Management Fund.

(5) The Minister responsible may advance to the Risk Management Fund from the General Revenue Fund money required for the purposes of this section, but the amount of the advances outstanding at any time shall not exceed \$25 000 000.

(6) The income of the Risk Management Fund accrues to and forms part of the Risk Management Fund.

(7) If at any time it appears to the Minister responsible that there is money in the Risk Management Fund that is not required for the purposes of the Risk Management Fund, the Minister responsible, with the approval of the Treasury Board, may transfer the money to the General Revenue Fund.

(8) The following shall be paid into the Risk Management Fund:

- (a) amounts paid by or in respect of a participant under an agreement entered into or arrangement made under subsection (10);
- (b) money required to be paid into the Risk Management Fund pursuant to regulations made under subsection (12).

(9) The following shall be paid out of the Risk Management Fund:

- (a) notwithstanding section 74, amounts payable by the Crown under an agreement entered into or arrangement made under subsection (10);
- (b) the cost of any contract of insurance entered into by the Crown in respect of an agreement entered into or an arrangement made under subsection (10);
- (c) money required to be paid out of the Risk Management Fund pursuant to regulations made under subsection (12);
- (d) an amount required to be transferred pursuant to subsection (7).

(10) Subject to the regulations made under subsection (12), the Minister responsible, on behalf of the Crown, may enter into an agreement or make other arrangements with or in respect of a participant or class of participant.

(11) For the purposes of this section, participants include the following:

- (a) unless the Treasury Board prescribes otherwise,
 - (i) departments, public officials and Provincial agencies, and
 - (ii) the Legislative Assembly Office, the Office of the Auditor General, the Office of the Information and Privacy Commissioner, the Office of the Ombudsman, the Office of the Chief Electoral Officer, the Office of the Ethics Commissioner, the Office of the Child and Youth Advocate and the Office of the Public Interest Commissioner;
- (b) participants and classes of participants prescribed by the Treasury Board, including Provincial agencies referred to in section 2(5).

(12) For the purposes of this section, the Treasury Board may make regulations

- (a) respecting participants;
- (b) respecting the terms and conditions that apply to an agreement entered into or an arrangement made under subsection (10);
- (c) respecting the money required to be paid into or out of the Risk Management Fund;
- (d) notwithstanding section 34, requiring money to be paid into or out of the Risk Management Fund.

RSA 2000 cF-12 s76;2003 c2 s1(19);2004 c7 s15;2011 cC-11.5 s29;
2012 cP-39.5 s57;2013 c20 s6;2018 c11 s11;2019 c15 s17

Part 8 Repealed 2003 c2 s1(14).

Part 9 Management Procedures

Treasury Board regulation of contracts

78(1) The Treasury Board may make regulations or issue directives governing standards to be observed when contracts are entered into by or on behalf of the Crown or a Provincial agency where those contracts relate to

- (a) the acquisition, management, use or disposition of property or a class of property;
- (b) the buying or selling of goods by or to the Crown or a Provincial agency;
- (c) the rendering of services by or to the Crown or a Provincial agency.

(2) A contract entered into by or on behalf of the Crown or a Provincial agency is not invalid by reason only of the fact that the contract was entered into in breach of the regulations or directives or that the contract was not in accordance with the regulations or directives.

RSA 1980 cF-9 s79

Treasury Board regulation of real or personal property

79(1) The Treasury Board may make regulations or issue directives respecting the acquisition, management, use or

disposition of real or personal property by the Crown or a Provincial agency.

(2) A regulation or directive made or issued under subsection (1) is effective in relation to real property only to the extent that the acquisition, management, use or disposition of that real property is not governed by another Act or regulations under another Act.

RSA 1980 cF-9 s80

Incorporation

80(1) No person shall incorporate a Provincial corporation or Crown-controlled organization without the approval of the Lieutenant Governor in Council.

(2) No person, whether on behalf of the Crown or otherwise, shall, without the approval of the Lieutenant Governor in Council, enter into an agreement, acquire any property or cause shares to be issued if a direct effect of the person's entering into the agreement, acquiring the property or causing shares to be issued is that a corporation becomes a Provincial corporation or a Crown-controlled organization.

(3) A Provincial corporation or Crown-controlled organization shall not be dissolved, liquidated, wound up or disposed of without the approval of the Lieutenant Governor in Council.

(4) A Provincial corporation or Crown-controlled organization shall not acquire a subsidiary corporation without the approval of the Lieutenant Governor in Council.

(5) Subsection (2) does not apply to the acquisition of securities resulting from the realization of a security interest held by the Crown or on behalf of the Crown.

(6) An order of the Lieutenant Governor in Council under this section may be made subject to any terms or conditions the Lieutenant Governor in Council considers appropriate.

RSA 2000 cF-12 s80;2013 c20 s7

Control of Provincial corporation borrowings

81(1) If a Provincial corporation has the power to borrow money by issuing securities,

- (a) the Minister responsible is the exclusive agent of the corporation for the purpose of negotiating and determining the terms and conditions of the loan,
- (b) the corporation has no power to negotiate the loan otherwise than through the Minister responsible as its agent, and

(c) no order in council shall be made under an Act to approve that borrowing except on the recommendation of the Minister responsible.

(2) If a Provincial corporation has the power to borrow money by way of overdraft or line of credit, the Minister responsible may prescribe the amount of and the manner in which the money may be raised and the rate of interest that may be paid.

(3) The Minister responsible may designate Provincial corporations to which subsection (1)(a) and (b) do not apply, subject to any directions or conditions of the Minister responsible.

RSA 2000 cF-12 s81;2003 c2 s1(15),(19);2013 c20 s8

82 Repealed 2008 c16 s2.

Regulation of charges

83(1) The Treasury Board may, in respect of a department or Provincial agency that supplies goods or renders services to another department or Provincial agency or to a fund administrator or public employee, public official or personal service contractor, issue directives

- (a) designating the department or Provincial agency as one that shall make charges for those goods or services,
- (b) specifying the goods or services or classes of goods or services for which charges are to be made,
- (c) prescribing the respective charges or rates of charges to be made for those goods or services, and
- (d) specifying the fund or account where transfers in payment of charges for those goods or services are to be credited,

and afterwards the department or Provincial agency shall supply goods or render services only in accordance with the directives.

(2) The Treasury Board may authorize a public employee, public official or personal service contractor to exercise its powers under subsection (1)(b) and (c).

(3) In this section and section 84, “department” has the meaning given to it in section 29.

RSA 2000 cF-12 s83;2004 c7 s16

Treasury Board authorization of agreements

84 If a department or a Provincial agency is not otherwise authorized to enter into agreements to provide goods or services,

the Treasury Board may authorize the department or Provincial agency to enter into an agreement to provide goods or services and may specify the terms and conditions of the agreement.

1982 c18 s13

Regulations

85(1) The Treasury Board may make regulations

- (a) respecting the fees payable to the Crown for services rendered by the Crown to members of the public where fees are not otherwise provided for;
- (b) respecting the liability of persons for the payment of interest on amounts owing to the Crown where interest is not otherwise provided for, the rates of interest payable and the computation of interest payable.

(2) Notwithstanding section 2(1), the *Regulations Act* applies to a regulation made under subsection (1)(b).

1986 c16 s26

Internal reviews

86 The Treasury Board may conduct, or authorize a public employee, public official or personal service contractor to conduct, an examination of the operations or administration of a department, Provincial agency or fund administrator.

RSA 1980 cF-9 s83

Establishment requirements

87 The Treasury Board may determine and control the establishment requirements of a department, Provincial committee or fund administrator.

RSA 1980 cF-9 s84

Bonding of public employees, etc.

88 The Treasury Board may make regulations or issue directives governing the bonding of public employees, public officials, personal service contractors and revenue officers.

RSA 1980 cF-9 s85

Part 10 General

Failure to account for public money

89(1) When the Minister responsible has reason to believe that a person

- (a) has received public money and has not duly paid it over,

- (b) has received public money for which the person is accountable and has not duly accounted for it, or
- (c) has in the person's possession public money applicable to a purpose and has not applied it to that purpose,

the Minister responsible may cause a notice to be served on the person or on the person's personal representative requiring the person, within such time from the service of the notice as is stated in it, to pay over or account for the public money to the person and in the manner set out in the notice or to apply the public money in the manner set out in the notice, and to transmit to the Minister responsible proper vouchers that the person has done so.

(2) A notice referred to in subsection (1) may be served by delivering a copy of it to the person to whom it is addressed or by mailing it by registered mail to the person at the person's last known address.

(3) If a person fails to comply with a notice served on the person under subsection (1) within the time stated on the notice, the Minister responsible may state an account between that person and the Crown, showing the amount of public money not duly paid over, accounted for or applied, as the case may be, and, in the discretion of the Minister responsible, charging interest on the whole or any part of it at a rate and from a date as the Minister responsible may determine.

(4) In any proceedings for the recovery of the public money, a copy of the account stated by the Minister responsible, certified by the Minister responsible, shall be admitted in evidence and is proof, in the absence of evidence to the contrary, that the amount stated in it, together with interest, is due and payable to the Crown, without proof of the appointment or signature of the Minister responsible, and that amount and that interest, or any interest that the court considers reasonable, may be recovered as a debt due to the Crown.

RSA 2000 cF-12 s89:2003 c2 s1(19)

Public money held in trust

90(1) A person who

- (a) has received public money payable to the Crown and has not duly paid it over,
- (b) has received public money for which the person is accountable to the Crown and has not duly accounted for it, or

- (c) has in the person's possession public money applicable to a purpose set out in an appropriation and has not applied it to that purpose,

is deemed to hold that public money in trust for the Crown, and the Minister responsible may recover that money from that person in any manner in which money owing to the Crown may be recovered.

- (2) Until public money in the possession of a person in the manner described in subsection (1)(c) is recovered, the Minister responsible may apply an equal sum from the General Revenue Fund to the purpose to which the public money should have been applied.

RSA 2000 cF-12 s90;2003 c2 s1(19)

Fine for refusal to transmit accounts, etc.

91 If a person wilfully refuses or neglects to transmit, furnish or deliver an account, statement or return with the proper documents to the Minister responsible or to the officer or department to whom the person is required to transmit, furnish or deliver it on or before the day appointed for the transmission, furnishing or delivery of it, the person is guilty of an offence for every such refusal or neglect and liable to a fine of not more than \$1000, and in default of payment to imprisonment for a term not exceeding 3 months.

RSA 2000 cF-12 s91;2003 c2 s1(19)

Books, etc., property of Crown

92 All books, papers, accounts and documents kept or used by or in the possession of a revenue officer by virtue of the revenue officer's employment as a revenue officer are the property of the Crown, and all money or valuable securities received or taken into the revenue officer's possession by virtue of the revenue officer's employment are the property of the Crown.

RSA 1980 cF-9 s89

Actions for penalties or forfeitures

93(1) The Minister of Justice and Solicitor General may sue for and recover in the name of the Government a penalty or forfeiture imposed by a law relating to the public revenue of Alberta or imposed for a breach of this Act.

(2) The whole of the penalty or forfeiture referred to in subsection (1) belongs to the Crown for the public use of Alberta unless the Lieutenant Governor in Council orders that a portion of it be paid to a person by whose information or aid the penalty or forfeiture was recovered.

(3) The Minister of Justice and Solicitor General may direct the discontinuance of an action for a penalty or forfeiture referred to in

subsection (1) irrespective of the person by whom or in whose name the action was brought.

RSA 2000 cF-12 s93;2013 c10 s34

Assignment of Crown debts

94(1) In this section, “Crown debt” means

- (a) an existing or future debt due or becoming due by the Crown, or
- (b) a chose in action in respect of which there is a right of recovery enforceable by action against the Crown,

but does not include a negotiable instrument or salary or wages owing to a public employee, public official or personal service contractor.

(2) The Crown is not bound by an assignment of a Crown debt unless

- (a) it is an assignment binding on the Crown by reason of the regulations under this section, or
- (b) in the case of a particular assignment to which the regulations do not apply, a deputy head consents to the assignment and the assignment becomes binding on the Crown under this section.

(3) The Minister responsible may make regulations

- (a) respecting the circumstances under which and the terms and conditions on which the Crown is bound by an assignment of a Crown debt;
- (b) respecting the conditions to be met before an assignment of a Crown debt is binding on the Crown and respecting the time at which an assignment becomes binding on the Crown;
- (c) respecting any other matter pertaining to assignments of Crown debts that are binding on the Crown by reason of regulations under clauses (a) and (b).

(4) A deputy head may, in giving his or her consent to a particular assignment pursuant to subsection (2)(b),

- (a) prescribe any terms and conditions to which the consent is subject, and

(b) prescribe the time at which the Crown becomes bound by the assignment.

(5) At the time an assignment of a Crown debt becomes binding on the Crown under this section, the assignment is effectual in law to pass and transfer

- (a) the legal right to the Crown debt,
- (b) all legal and other remedies in respect of the Crown debt, and
- (c) the power to give a good discharge for the Crown debt without the concurrence of the assignor.

(6) An assignment of a Crown debt binding on the Crown in accordance with this section is subject to

- (a) all conditions and restrictions in respect of the right of transfer that relate to the original Crown debt, and
- (b) the right of the Crown to set off any claims it may have in respect of any indebtedness of the assignor existing before the payment by the Minister responsible to the assignee of all or part of the Crown debt.

RSA 2000 cF-12 s94;2003 c2 s1(17),(19)

Assignment of corporation debts

95(1) In this section, “corporation debt”, in relation to a Provincial corporation, means

- (a) an existing or future debt due or becoming due by the Provincial corporation, or
- (b) a chose in action in respect of which there is a right of recovery enforceable by action against the Provincial corporation,

but does not include a negotiable instrument or salary or wages owing to a public employee, public official or personal service contractor.

(2) A Provincial corporation is not bound by an assignment of a corporation debt unless

- (a) it is an assignment binding on the Provincial corporation by reason of the regulations under this section, or

- (b) in the case of a particular assignment to which the regulations do not apply, it consents to the assignment and the assignment becomes binding on it under this section.
- (3)** A Provincial corporation may make regulations
- (a) respecting the circumstances under which and the terms and conditions on which it is bound by an assignment of a corporation debt;
 - (b) respecting the conditions to be met before an assignment of a corporation debt is binding on the Provincial corporation and respecting the time at which an assignment becomes binding on the Provincial corporation;
 - (c) respecting any other matter pertaining to assignments of corporation debts that are binding on the Provincial corporation by reason of regulations under clauses (a) and (b).
- (4)** A Provincial corporation may, in giving its consent to a particular assignment pursuant to subsection (2)(b),
- (a) prescribe any terms and conditions to which the consent is subject, and
 - (b) prescribe the time at which the Provincial corporation becomes bound by the assignment.
- (5)** At the time an assignment of a corporation debt becomes binding on the Provincial corporation under this section, the assignment is effectual in law to pass and transfer
- (a) the legal right to the corporation debt,
 - (b) all legal and other remedies in respect of the corporation debt, and
 - (c) the power to give a good discharge for the corporation debt without the concurrence of the assignor.
- (6)** An assignment of a corporation debt binding on a Provincial corporation in accordance with this section is subject to
- (a) all conditions and restrictions in respect of the right of transfer that relate to the original corporation debt, and
 - (b) the right of the Provincial corporation to set off any claims it may have in respect of any indebtedness of the assignor

existing before the payment by the Provincial corporation to the assignee of all or part of the corporation debt.

1983 c29 s13

Assignment of salary or wages

96(1) Subject to subsection (2), neither the Crown nor a Provincial corporation is bound by an assignment by a public employee, public official or personal service contractor of salary or wages owing to the public employee, public official or personal service contractor.

(2) A deputy head or a Provincial corporation may, by consenting to a particular assignment or class of assignments, exempt that assignment or class of assignments from the operation of subsection (1).

RSA 2000 F-12 s96;2003 c2 s1(18)

Saving of other legal remedies

97 Nothing contained in this Act prevents, lessens or impairs a remedy given by law to the Crown or another person.

RSA 1980 cF-9 s92

Benefit funds

98(1) In this section,

- (a) “benefit fund” means a fund established pursuant to this section;
- (b) “participant” means a public employee, a member of the Legislative Assembly, a master in chambers of the Court of Queen’s Bench, a judge of the Provincial Court or any person approved by the Treasury Board in the directive that establishes the benefit fund;
- (c) “plan” means a plan to provide benefits to participants.

(2) The Treasury Board may by directive establish a benefit fund for the purpose of facilitating the administration of a plan.

(3) A directive under this section

- (a) shall designate a person or group of persons as the fund administrator of the benefit fund;
- (b) may authorize the fund administrator to enter into an agreement with any person under which that person is made responsible for the payment of benefits under the plan or for any other administrative aspects of the plan;

- (c) may provide for the disposition of the income of the benefit fund;
 - (d) may provide for the disposition of the net proceeds in the benefit fund after the termination of the plan in respect of which it was established;
 - (e) may provide that the fund administrator may be a participant under section 40 on behalf of the benefit fund;
 - (f) may provide for any other matter respecting the administration of the benefit fund, payments into and out of the fund and the powers and duties of the fund administrator in respect of the fund.
- (4) The fund administrator of a benefit fund shall keep a separate accounting of the fund.
- (5) The following may be paid into a benefit fund:
- (a) contributions by the Crown authorized by a supply vote for the purposes of the plan;
 - (b) contributions by participants in the plan;
 - (c) any other contributions payable into the benefit fund pursuant to the plan or a directive in respect of the plan.
- (6) The following may be paid out of a benefit fund:
- (a) amounts payable to a person pursuant to the plan;
 - (b) expenses related to the administration of the plan;
 - (c) payments to a person who is a party to an agreement referred to in subsection (3)(b) in accordance with the agreement.
- (7) Unless the directive under this section provides otherwise, the income of a benefit fund accrues to and forms part of the fund.
- (8) Notwithstanding section 28, the authority to make disbursements from the balance of that part of a benefit fund made up of payments under the authority of a supply vote not charged with a liability, in this subsection referred to as the balance, does not lapse until the balance exceeds the obligations of the Crown under the plan.

Collection of debt by set-off

99(1) Where any amount is owing by a person to the Crown, a Minister who is responsible for making a payment to that person may recover the amount owing to the Crown by way of a deduction from or set-off against that payment.

(2) A Minister may exercise the right set out in subsection (1) regardless of how the amount became owing to the Crown.

(3) A Minister's exercise of the right under subsection (1) does not relieve a person of the person's obligation to pay any remaining amount owing to the Crown.

2019 c18 s7

Schedule Repealed 2008 c16 s3.



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