



Province of Alberta

FISCAL PLANNING AND TRANSPARENCY ACT

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Chapter F-14.7

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Interpretation

1(1) In this Act,

- (a) “consolidated fiscal plan” means the consolidated fiscal plan referred to in section 4;
- (b) “ministry” of a particular Minister consists of
 - (i) the department administered by that Minister, including any other part of the public service for which the Minister is responsible,
 - (ii) any Provincial agency for which that Minister is responsible, other than a corporation referred to in

section 2.2(4) of the *Funds and Agencies Exemption Regulation* (AR 128/2002),

- (iii) in the case of the Minister responsible for the *Regional Health Authorities Act*, regional health authorities under the *Regional Health Authorities Act*, and
- (iv) in the case of the Minister responsible for the *Education Act*, the school boards under that Act;
- (c) “Provincial agency” means a Provincial agency as defined in section 1(1)(p) of the *Financial Administration Act*;
- (d) “Provincial corporation” means a Provincial corporation as defined in section 1(1)(r) of the *Financial Administration Act*;
- (e) “responsible Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act.

(2) If this Act provides that a person is required to make a document public, the person must

- (a) lay a copy of the document before the Legislative Assembly if it is sitting at the time the document is required to be made public or, if it is not then sitting, within 21 days after the commencement of the next sitting, and
- (b) make the document available to the general public in a reasonable manner at the time required under this Act, whether or not the document has been laid before the Legislative Assembly.

2012 cE-0.3 s288;2015 cF-14.7 s1

2 Repealed 2019 c18 s8.

3 Repealed 2016 c17 s5.

Consolidated fiscal plan

4(1) The responsible Minister must prepare for each fiscal year a consolidated fiscal plan for a period that includes the fiscal year and at least 2 subsequent fiscal years.

(2) The consolidated fiscal plan must be prepared on the same scope and basis as the consolidated financial statements referred to in section 8(2)(a).

(3) The consolidated fiscal plan must include any major economic assumptions made in preparing the fiscal plan, including a comment on the effect that changes in those assumptions may have on the finances of the Province in the fiscal years to which the plan relates.

(3.1) The consolidated fiscal plan must include an assessment of the impact of the consolidated fiscal plan on the debt of the Province.

(4) The responsible Minister must make the consolidated fiscal plan public at the time the responsible Minister tables the main estimates for that fiscal year in the Legislative Assembly.

(5) If the responsible Minister tables supplementary estimates or a subsequent set of main estimates in the Legislative Assembly in respect of a fiscal year, the responsible Minister must table with those estimates an update to the consolidated fiscal plan for that year.

2015 cF-14.7 s4;2019 c18 s8

When main estimates tabled

4.1(1) Subject to subsection (2), the responsible Minister shall table the main estimates for a fiscal year in the Legislative Assembly during the month of February of the immediately preceding fiscal year.

(2) Subsection (1) does not apply in relation to a fiscal year if, for the purpose of holding a general election, the Legislative Assembly is dissolved after August 31 and before March 1 of the immediately preceding fiscal year.

2020 c14 s2

Strategic and business plans

5(1) The Government must have a strategic plan.

(2) For each fiscal year, every Minister must prepare a business plan for the Minister's ministry for a period that includes the fiscal year and at least 2 subsequent fiscal years.

(3) The contents and form of the business plans are to be determined by the Treasury Board.

(4) The business plans must be made public at the same time as the responsible Minister makes the consolidated fiscal plan public.

Reports on progress

6(1) Subject to subsection (6), the responsible Minister must, in a form determined by the responsible Minister, on an annual basis,

prepare and make public reports in respect of the consolidated fiscal plan in accordance with subsections (2) to (4).

(2) The first report

- (a) must be made public on or before August 31, and
- (b) must include
 - (i) an update of the expense and capital plan components of the consolidated fiscal plan for the current fiscal year,
 - (ii) an explanation of the differences between the update under subclause (i) and the expense and capital plan components of the consolidated fiscal plan for the current fiscal year, and
 - (iii) an update of the economic outlook for the current fiscal year set out in the consolidated fiscal plan.

(3) The 2nd report

- (a) must be made public on or before November 30, and
- (b) must include an update of the overall fiscal outlook that is reflected in the consolidated fiscal plan.

(4) The 3rd report

- (a) must be made public on or before the last day of February, and
- (b) must include an update of the fiscal outlook for the current fiscal year that is reflected in the consolidated fiscal plan.

(5) Subsection (4) is deemed to be complied with if the following year's consolidated fiscal plan, containing the updated fiscal outlook for the current fiscal year, is made public on or before the last day of February in the current fiscal year.

(6) A reporting requirement in respect of the consolidated fiscal plan under subsections (1) to (4) applies only if the consolidated fiscal plan, including any update to the consolidated fiscal plan, is made public at least 60 days before the respective report deadline.

(7) For greater certainty, nothing in this section precludes the responsible Minister from preparing and making public any other report that the responsible Minister considers appropriate or from including in a report under this section any information that the responsible Minister considers appropriate.

2015 cF-14.7 s6;2019 c18 s8;2020 c14 s3

7 Repealed 2019 c18 s8.

Government annual report

8(1) The responsible Minister must prepare and make public on or before June 30 of each year an annual report for the fiscal year ending on the preceding March 31.

(2) The annual report must include

- (a) the consolidated financial statements of the Province of Alberta,
- (b) a comparison of the actual performance results to the desired results included in the strategic plan under section 5(1), and an explanation of any significant variances,
- (c) the Auditor General's report under section 18 of the *Auditor General Act*, if the Auditor General's report in respect of the fiscal year is available when the responsible Minister makes the consolidated financial statements public, and
- (d) any other information the responsible Minister considers appropriate.

2015 cF-14.7 s8;2019 c18 s8

Annual infrastructure report

8.1 The responsible Minister must prepare and make public on or before June 30 of each year an annual infrastructure report that contains

- (a) the actual results for the capital plan set out in the consolidated fiscal plan for the previous fiscal year,
- (b) a comparison of the actual results under clause (a) to the capital plan set out in the consolidated fiscal plan for the previous fiscal year,
- (c) updates on progress on major capital projects and programs, and

- (d) any other information the responsible Minister considers appropriate.

2019 c18 s8

Deadline for 2019-2020 fiscal year reports

8.2(1) Notwithstanding section 8(1), for the 2019-2020 fiscal year, the responsible Minister must prepare and make public the annual report referred to in that section on or before August 31, 2020.

(2) Notwithstanding section 8.1, for the 2019-2020 fiscal year, the responsible Minister must prepare and make public the annual infrastructure report referred to in that section on or before August 31, 2020.

2020 c13 s5

Ministry annual reports

9(1) Every Minister must prepare and make public, in a form and at a time acceptable to the Treasury Board, a ministry annual report for the fiscal year ending on the preceding March 31 for the ministry for which the Minister is responsible.

(2) The ministry annual report must include the information the responsible Minister considers appropriate.

(3) A ministry annual report prepared in accordance with this section and laid before the Legislative Assembly in accordance with section 45 of the *Legislative Assembly Act* is deemed to be a general report summarizing the transactions and affairs of the department administered by the Minister for the purposes of section 45 of the *Legislative Assembly Act*.

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

Accountable organizations

10(1) In this section, “accountable organization” means

- (a) a Provincial corporation other than
 - (i) a corporation referred to in section 2.2(4) of the *Funds and Agencies Exemption Regulation* (AR 128/2002), and
 - (ii) a Provincial corporation that is a subsidiary of another Provincial corporation,

- (b) a board under the *Education Act*, or
- (c) a regional health authority under the *Regional Health Authorities Act*.

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

(3) An accountable organization must make the business plan or annual report referred to in subsection (2) publicly available after it is given to the Minister.

2015 cF-14.7 s10;2012 cE-0.3 s288

Contents of public accounts

11 The public accounts for a fiscal year must include the following:

- (a) the Government annual report prepared under section 8,
- (b) the ministry annual reports prepared under section 9,
- (c) the reports or statements prepared pursuant to sections 23, 25(3), 28(5), 28.1(4), 30, 56(2), 66(2) and 75 of the *Financial Administration Act*, and
- (d) any supplementary schedules, statements, explanations and financial statements that the responsible Minister may require.

Application

12 This Act applies in respect of the 2015-16 fiscal year and subsequent fiscal years.

Consequential Amendments and Repeal

13 to 19 *(These sections amend other Acts; the amendments have been incorporated into those Acts.)*

Repeal

20 The *Fiscal Management Act*, SA 2013 cF-14.5, is repealed.



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