



Province of Alberta

MUNICIPAL GOVERNMENT ACT

FINANCIAL INFORMATION RETURN REGULATION

Alberta Regulation 158/2000

With amendments up to and including Alberta Regulation 191/2018

Current as of November 9, 2018

Office Consolidation

© Published by Alberta Queen's Printer

Alberta Queen's Printer
Suite 700, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952
Fax: 780-452-0668

E-mail: qp@gov.ab.ca
Shop on-line at www.qp.alberta.ca

Copyright and Permission Statement

Alberta Queen's Printer holds copyright on behalf of the Government of Alberta in right of Her Majesty the Queen for all Government of Alberta legislation. Alberta Queen's Printer permits any person to reproduce Alberta's statutes and regulations without seeking permission and without charge, provided due diligence is exercised to ensure the accuracy of the materials produced, and Crown copyright is acknowledged in the following format:

© Alberta Queen's Printer, 20__.*

*The year of first publication of the legal materials is to be completed.

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.

(Consolidated up to 191/2018)

ALBERTA REGULATION 158/2000

Municipal Government Act

FINANCIAL INFORMATION RETURN REGULATION

Table of Contents

- 1 Definitions
- 2 Content of return
- 3 Accounting principles
- 4 Repeal

Definitions

1 In this Regulation,

- (a) “financial information return” means the financial information return referred to in section 277 of the Act;
- (b) “Financial Information Return Manual” means the Financial Information Return Manual prepared by the Department of Municipal Affairs.

AR 158/2000 s1;35/2007;68/2008

Content of return

2 The content of the financial information return is set out in the Financial Information Return Manual.

Accounting principles

3(1) The financial information return must be prepared in accordance with

- (a) the generally accepted accounting principles for municipal governments recommended by the Canadian Institute of Chartered Accountants, and
- (b) the standards and principles set out in the Financial Information Return Manual.

(2) If there is a conflict between the principles referred to in subsection (1)(a) and the standards or principles in subsection (1)(b), the standards and principles referred to in subsection (1)(b) prevail.

Repeal

4 The *Financial Information Return Regulation* (AR 376/94) is repealed.

5 Repealed AR 191/2018 s1.



Printed on Recycled Paper 