







# RWI Index Questionnaire: Canada 2012

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Indicator	Score
4.1.1	Context N/A

## 4.1.1 Context

### 4.1.1.050: Has the government created a special fund or natural resource fund that concentrates revenue directly from oil, gas or mineral extraction?

Score:  A  B  C

#### Comments:

Alberta Financial Investment and Planning Advisory Commission (2008)  
<http://www.finance.alberta.ca/publications/other/2008-0131-fipac-final-report.pdf>  
 indicates in pages 43 and 44 the current budgetary architecture of the province, graphically showing where the tax income from non-renewable resources goes.

#### References:

ALBERTA HERITAGE SAVINGS TRUST FUND ACT of 2007 updates previously existent legislation on this trust fund. It explains in section 9 that this fund shall receive funding from taxes and royalties originating in the non-renewable industries of the province.

[http://www.qp.alberta.ca/574.cfm?page=A23.cfm&leg\\_type=Acts&isbncIn=9780779726646](http://www.qp.alberta.ca/574.cfm?page=A23.cfm&leg_type=Acts&isbncIn=9780779726646)

The historical timeline of the fund (from its start in 1976 until today) is available from the Department of Finance website at:

<http://www.finance.alberta.ca/business/ahstf/history.html>

Besides this trust fund, Alberta also has a Sustainability Fund, regulated by the Fiscal Responsibility Act of 2009, which indicates that revenues coming from the non-renewable industries that exceed the budgetary needs of a given fiscal year are to be deposited there.

Law is available here:

<http://www.qp.alberta.ca/documents/Acts/F15P1.pdf>

### 4.1.1.051: What authority is responsible for the natural resource fund?

Score:  A  B  C  D  E

#### References:

The Alberta Investment Management Corporation Act of 2007 created AIMCo or the Alberta Investment Management Corporation as a crown corporation (state-owned entity) directly responsible for investing all the government saving and investment funds in Alberta.

Text of the law is here:

<http://www.qp.alberta.ca/documents/Acts/A26P5.pdf>



Annual report of AIMCo is here:

[http://www.aimco.alberta.ca/aimco\\_ar\\_2011/pdf/AIMCo%202010-11%20Annual%20Report.pdf](http://www.aimco.alberta.ca/aimco_ar_2011/pdf/AIMCo%202010-11%20Annual%20Report.pdf)

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Indicator		Score
4.2.1	Comprehensive reports	83 
4.2.2.056	Audited reports	100 

4.2.1 Comprehensive reports

## 4.2.1.052: Are the rules for the fund's deposits and withdrawals published, including the formula(s) for deposits and withdrawals?

Score:  A  B  C

### References:

The rules for withdrawing funds from the Heritage Fund and the Sustainability Fund are public, including their formulas.

For the first, it is in the ALBERTA HERITAGE SAVINGS TRUST FUND ACT:

<http://www.qp.alberta.ca/documents/Acts/A23.pdf>

For the second, it is in the FISCAL RESPONSIBILITY ACT:

<http://www.qp.alberta.ca/documents/Acts/F15P1.pdf>

### Peer Review Comments:

The Fiscal Responsibility Act does not mention the Heritage Trust Fund, but governs withdrawals and transfers to the Sustainability Fund and commits the government to maintain 'no debt.'

The Alberta Heritage Trust Fund Act includes a discussion of those funds that must stay within the Fund and that when and how funds can be appropriated. The Fiscal Responsibility Act is referred to in the Alberta Heritage Trust Fund Act, in that the procedures governing the funds that must remain in the Heritage Trust Fund can be circumvented until the accumulated debt is eliminated per the terms of the Fiscal Responsibility Act.

## 4.2.1.053: Does the fund management or authority in charge of the fund publish comprehensive information on its assets, transactions and investments?

Score:  A  B  C  D  E

### References:

AIMCo Annual Report 2010-2011

[http://www.aimco.alberta.ca/aimco\\_ar\\_2011/pdf/AIMCo%202010-11%20Annual%20Report.pdf](http://www.aimco.alberta.ca/aimco_ar_2011/pdf/AIMCo%202010-11%20Annual%20Report.pdf)

## 4.2.1.054: Are the reports containing information on the fund's assets and transactions understandable?

Score:  A  B  C  D  E

### References:

AIMCo Annual Report 2010-2011 [http://www.aimco.alberta.ca/aimco\\_ar\\_2011/pdf/AIMCo%202010-](http://www.aimco.alberta.ca/aimco_ar_2011/pdf/AIMCo%202010-)

11%20Annual%20Report.pdf

Department of Finance of Alberta also provides easier to understand but less disaggregated information in its webpages dedicated to the Heritage Fund at:  
<http://www.finance.alberta.ca/business/ahstf/index.html>

---

**4.2.1.055: How often are financial reports published by the fund management or authority in charge?**

Score:  A  B  C  D  E

**References:**

For the Alberta Heritage Trust Fund, reports are published quarterly by the Department of Finance at:  
<http://www.finance.alberta.ca/business/ahstf/quarterly-reports/2011-3rdq/report.pdf>

4.2.2.056 Audited reports

---

**4.2.2.056a: Are the fund s financial reports audited?**

Score:  A  B  C  D  E

**References:**

The reports are audited by the General Auditor of the Government of Alberta.  
See laws regulating Heritage and Sustainability funds, as well as AIMCo.

**Peer Review Comments:**

The General Auditor of Alberta reports to the members of the provincial legislature and the Alberta public. It is independent from the public service. See: [http://www.oag.ab.ca/?V\\_DOC\\_ID=843](http://www.oag.ab.ca/?V_DOC_ID=843)

---

**4.2.2.056b: Are the audited financial reports published?**

Score:  A  B  C

**References:**

It seems from the reports that the only versions published are the audited ones.


**Peer Review Comments:**

Alberta's Ministry of Finance publishes an annual report for the Alberta Heritage Savings Trust Fund. In this annual report, the Independent Auditor General includes a note confirming that they have audited the financial statements provided in the annual report. See:  
<http://www.finance.alberta.ca/business/ahstf/publications.html#annual>

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Indicator	Score
4.3.1 Legal Framework and Practice	67 

## 4.3.1 Legal Framework and Practice

### 4.3.1.057: Are the rules governing deposits into the fund defined by legislation?

Score: A  B C

**References:**

Alberta has rules on withdrawals, but no rules on deposits. Hence no deposits in the last few years.

### 4.3.1.058: In practice, does the government follow the rules governing deposits to the natural resource fund?

Score:  A B C D E

**References:**

PUBLIC PARTICIPATION AT THE ALBERTA ENERGY RESOURCES CONSERVATION BOARD, RESOURCES #111, Canadian Institute of Resources Law, Calgary, Alberta, Canada.  
<http://dSPACE1.acs.ucalgary.ca/bitstream/1880/48514/1/Resources111.pdf>

**Peer Review Comments:**

The suggested reference does not appear to discuss the heritage fund. However, the Alberta Ministry of Finance includes an historic timeline of deposits. See  
<http://www.finance.alberta.ca/business/ahstf/history.html>

Deposits have changed since the fund was started in 1976, with Alberta ceasing deposits to the fund between 1987 and 2005. According to the Heritage Trust Fund Act each year the government can authorize transfer to the Fund by passing a Special Act outlining the percentage of non-renewable resource revenues to be transferred into the Heritage Trust Fund. The Alberta Heritage Trust Fund Act does not itself outline a specific percentage of non-renewable resource revenues that must be transferred to the Heritage Trust Fund.

### 4.3.1.059: Are the rules governing withdrawal or disbursement from the fund defined by legislation?

Score:  A B C

**References:**

They are defined by the Fiscal Responsibility Act listed before.

**Peer Review Comments:**

The rules discussed in the Fiscal Responsibility Act commit the government to eliminate debt and provide guidance on the Sustainability Fund, which is separate from the Heritage Fund. The Sustainability Fund is a sub-account of the government's general revenue. The Sustainability Fund is for

short-term savings, as opposed to the Heritage Fund which is for long-term savings.

According to the Ministry of Finance the investment income earned by the Heritage Fund minus that which is retained for inflation proofing is transferred to Alberta's General Revenues Fund for priority programs. According to the Heritage Trust Fund Act, this procedure can be circumvented in order to fulfill the requirements of the Fiscal Responsibility Act, which requires governments to eliminate accumulated debt. See: <http://www.finance.alberta.ca/business/ahstf/faqs.html#whathappens>

The transfer of income from the Heritage Fund is outlined in the Alberta Heritage Trust Fund Act.

---

**4.3.1.060: In practice, does the government follow the rules governing withdrawal or spending from natural resource fund?**

Score:  A  B  C  D  E

**References:**

Energy Prices and Alberta Government Revenue Volatility  
by Stuart Landon and Constance Smith  
C.D.Howe Institute, November 2010  
[http://www.cdhowe.org/pdf/Commentary\\_313.pdf](http://www.cdhowe.org/pdf/Commentary_313.pdf)

---

**4.3.1.061: Are withdrawals or spending from the fund reserves approved by the legislature as part of the budget process?**

Score:  A  B  C

**References:**

FISCAL RESPONSIBILITY ACT determines the procedure.  
<http://www.qp.alberta.ca/documents/Acts/F15P1.pdf>

**Peer Review Comments:**

The Alberta Heritage Fund Act references the Fiscal Responsibility Act, in that the income from the Fund must be retained and inflation proofed, unless the Government of Alberta has accumulated a debt. In this case, the funds in the Heritage Fund can be used to eliminate accumulated debt. The Fiscal Responsibility Act, revised in 2009, requires that changes be discussed in the quarterly budget update.

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**4.3.1.062: Are officials of the natural resource fund required to disclose information about their financial interest in any oil, gas or mining projects?**

Score: A  B  C

**References:**

I was not able to find any sources on this matter.

**Peer Review Comments:**

In the AIMCo Code of Conduct and Ethical Standards, employees commit to avoiding existing or potential conflicts of interest. The define conflict of interest as follows, "Conflicts of interest are not always clear cut. Basically, if you, a family member or an entity that you have an economic interest in, stands to benefit from a transaction by AIMCo, you are likely in a conflict of interest." See: <http://www.aimco.alberta.ca/governance.aspx>

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Indicator	Score
5.1.1	Context N/A

5.1.1 Context

## 5.1.1.063: Do central governments transfer resources to subnational authorities based on extraction of mineral resources?

Score: A B C **(D)** E

### Comments:

There is an 'equalization policy' in Canada which seeks to address differences in provincial fiscal capacity by providing additional funds to provinces which are below the standard average of all provinces in GDP per capita. It does not however involve any redirection of natural resources revenues from one province to another, or from the federal state to provinces.

More details available in the federal government's Department of Finance website at:  
<http://www.fin.gc.ca/fedprov/eqp-eng.asp>

### References:

Overview of Canada's Energy Policy  
<http://www.nrcan.gc.ca/energy/policy/1352>

" Government Revenues from Natural Resources: The Canadian Experience "

Speaking notes for Honourable Rona Ambrose, President of the Queen's Privy Council for Canada  
 Minister of Intergovernmental Affairs and Minister of Western Economic Diversification  
 Santos, Brazil, July 16, 2007

<http://www.pco-bcp.gc.ca/aia/index.asp?lang=eng&page=archive&sub=speeches-discours&doc=20070716-eng.htm>

## 5.1.1.064: Are conditions imposed on subnational government as part of revenue sharing regime?

Score: A B **(C)**

### References:

Same as previous question.

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Indicator	Score
5.2.1	Disclosure

5.2.1 Disclosure

## 5.2.1.065: Are the rules for revenue transfers from central to sub national governments published, including the formula(s) for revenue sharing?

Score: A B **C**

### Comments:

Rules for the equalization program are clearly available in the federal government's Department of Finance. However, the program does not relate directly to revenues from natural resources. See more at: <http://www.fin.gc.ca/fedprov/eqp-eng.asp>

### References:

Same as previous question.

## 5.2.1.066: Does the central government publish comprehensive information on transfers of resource related revenues to sub-national governments?

Score: A B C D **E**

### Comments:

Equalization payments are not made with direct revenues from natural resources. They come from the general revenues accounts of the "rich" provinces to the "poor" provinces, with relative wealth measured as fiscal capacity to provide comparable social services (closest proxy would be GDP per capita). See more at: <http://www.fin.gc.ca/fedprov/eqp-eng.asp>

### References:

Sames as previous question.

## 5.2.1.067: Are the reports containing information on transfers of resource related revenues to sub-national governments understandable?

Score: A B C D **E**

### Comments:

Same as previous.

### References:

Same as previous question.

## 5.2.1.068: How often does the central government publish information on transfers of resource



**related revenues to sub-national governments?****Score:** A B C D **E****Comments:**

Same as previous question.

**References:**

Same as previous question.

---

**5.2.1.069: Do sub-national governments publish information on transfers received from central governments?****Score:** A B **C****Comments:**

Same as previous.

**References:**

Same as previous question.

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Indicator	Score
5.3.1 Legal Framework and Practice	N/A

## 5.3.1 Legal Framework and Practice

### 5.3.1.070: Are arrangements (including formulas and responsible institutions) for resource revenue sharing between central and sub-national governments defined by legislation?

Score: A B **C**

**Comments:**

same as previous.

**References:**

Same as previous question.

### 5.3.1.071: In practice, does the government follow the rules established by resource revenue sharing legislation?

Score: A B C D **E**

**Comments:**

Same as previous.

**References:**

Same as previous question.

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# Canada - RWI Index Questionnaire

## Context

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Indicator	Score
1.1	Context N/A

1.1 Context

### 1.1.001: Does the country have a clear legal definition of ownership of mineral resources?

Score: A B  C D E

#### Comments:

Background information on Alberta's petroleum industry:

From the Alberta Energy website (<http://www.energy.alberta.ca/oilsands/791.asp>):

"Alberta ranks third, after Saudi Arabia and Venezuela, in terms of proven global crude oil reserves.

In 2010, Alberta's total proven oil reserves were 170.8 billion barrels, or about 12% of total global oil reserves (1,469.6 billion barrels).

Almost all of Alberta's proven oil reserves are found in Alberta's oil sands. Of Alberta's total oil reserves 169.3 billion barrels, or about 99% come from the oil sands; and the remaining 1.5 billion barrels come from conventional crude oil. Notably, Alberta accounts for an overwhelming majority (more than 96%) of Canada's oil reserves.

In 2010, Alberta exported about 1.4 million barrels per day (bbl/d) of crude oil to the United States (U.S.), supplying 15% of U.S. crude oil imports, or 7% of U.S. oil demand. Total oil consumption for the U.S. in 2009 was 18.8 million bbl/d. Canada as a whole exported 1.97 million bbl/d of crude oil to the U.S., or about 21% of the U.S. total crude oil imports in 2010.

In the fiscal year 2010/11, the Alberta government collected more than \$3.7 billion in royalties from oil sands projects. This was the second fiscal year when oil sands became the top source of Alberta's non-renewable resource revenue.

Oil sands investment declined to \$10.6 billion in 2009, an almost 50 percent decrease from a record high \$20.7 billion in 2008. In 2010, oil sands investment has been projected to increase to \$11.2 billion."

#### References:

Ownership of mineral (plus oil and gas) resources in Canada is held for the most part by the provincial governments. The only exceptions are federal lands (mostly national parks, off-shore and indigenous land claims).

Ownership is detailed in the Canadian constitution, in articles 91 and 92a.  
<http://www.nrcan.gc.ca/minerals-metals/business-market/budget-fiscal/3383>

### 1.1.002: Who has authority to grant hydrocarbon and mineral rights or licenses?

Score: A  B C D E

#### References:

In the case of Alberta province, the authority is given to the Energy Resources Conservation Board

(ERCB), an independent agency that reports to the Albertan government via the Department of Energy (also responsible for other mineral resources).

The official mission statement of the ERCB can be found here:

[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_299\\_260\\_0\\_43/http%3B/ercbContent/publishedcontent/publish/ercb\\_home/about\\_the\\_ercb/who\\_we\\_are/](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_299_260_0_43/http%3B/ercbContent/publishedcontent/publish/ercb_home/about_the_ercb/who_we_are/)

The law determining the status and functioning of this agency is the Mines and Mineral Act of Alberta (2000), which can be found here:

<http://www.qp.alberta.ca/documents/Acts/m17.pdf>

**Peer Review Comments:**

Mining rights and licenses are managed by the provinces and territories, with the exception of Nunavut, whose mining rights and licenses are managed by Aboriginal Affairs and Northern Development Canada.

See: <http://www.nrcan.gc.ca/minerals-metals/policy/legislation-regulations/3707>

In Ontario mining rights and licenses are granted by the Ministry of Northern Development and Mines.

See: [http://www.mndm.gov.on.ca/mines/developing\\_mineral\\_deposits\\_e.asp](http://www.mndm.gov.on.ca/mines/developing_mineral_deposits_e.asp)

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**1.1.003: What licensing practices does the government commonly follow?**

Score:  A  B  C  D  E

**References:**

Clear explanation of the process for granting leases or tenures for parcels of land to be exploited are found at the Department of Energy's website of the Government of Alberta.

<http://www.energy.alberta.ca/Tenure/867.asp>

**Peer Review Comments:**

In Ontario staking a mining claim is competitive, but does not occur through open bidding. See:

[http://www.mndm.gov.on.ca/mines/lands/bulbrd/surface\\_rights/qanda\\_e.asp](http://www.mndm.gov.on.ca/mines/lands/bulbrd/surface_rights/qanda_e.asp)

---

**1.1.004: What is the fiscal system for mineral resources?**

Score:  A  B  C  D  E

**References:**

The Government of Alberta provides a website that explains its fiscal system for natural resources. The key explanations are summarized here:

[http://www.albertaroyaltyreview.ca/more\\_info/background.pdf](http://www.albertaroyaltyreview.ca/more_info/background.pdf)

Most land (80%) is held by the province itself, which grants extraction or exploitation permits in exchange for royalties. Another 10% of the land in Alberta is held by the Canadian federal government in the form of national parks or indigenous reservations. In the former case, no exploration permits are given, but in the latter case, they are in exchange for payments to the indigenous groups based in those reservations.

A final 10% of the land is held by private individuals or companies (called free-holders). In that case, they pay taxes provincially for the extraction of the natural resources but no royalties. That is governed by a specific legislation, called FREEHOLD MINERAL RIGHTS TAX ACT:

[http://www.qp.alberta.ca/574.cfm?page=F26.cfm&leg\\_type=Acts&isbncln=9780779735259](http://www.qp.alberta.ca/574.cfm?page=F26.cfm&leg_type=Acts&isbncln=9780779735259)

---

**1.1.005: What agency has authority to regulate the hydrocarbon and mineral sector?**

Score:  A  B  C  D  E

**References:**

The Department of Energy of Alberta has the authority to regulate the hydrocarbon and mineral sector of that province, either directly through its offices, or via its independent regulatory agency, the Energy Resources Conservation Board (ERCB).

The pertinent legislation is called MINES AND MINERALS ACT (2000) and can be found here:  
[http://www.qp.alberta.ca/574.cfm?page=m17.cfm&leg\\_type=Acts&isbncln=9780779738410](http://www.qp.alberta.ca/574.cfm?page=m17.cfm&leg_type=Acts&isbncln=9780779738410)

**Peer Review Comments:**

In Ontario the Ministry of Northern Development and Mines has the authority to regulate the mining sector. The relevant legislation provisions include the Mining Act and the regulations ingrained within the Mining Act Modernization Initiative. See: [http://www.mndm.gov.on.ca/mines/mining\\_act\\_e.asp](http://www.mndm.gov.on.ca/mines/mining_act_e.asp)

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# Canada - RWI Index Questionnaire

## Disclosure

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Indicator	Score
1.2.006 Information on licensing process	100 
1.2 Contract transparency	100 
1.2.008 Environmental and social impact assessments	56 
1.2 Access to information and legislation	100 

1.2.006 Information on licensing process

### 1.2.006.a: What information does the government publish on the licensing process before negotiations?

Score:  A  B  C  D  E

#### References:

All licensing information can be found on the Department of Energy website, which has that section updated regularly.

The necessary background information to the licensing process can be found here:

<http://www.energy.alberta.ca/Tenure/607.asp>

#### Peer Review Comments:

In Ontario, information on how to obtain a mining license is discussed on the Ministry of Northern Development and Mines website. See: [http://www.mndm.gov.on.ca/mines/lands/pro/minlease\\_e.asp](http://www.mndm.gov.on.ca/mines/lands/pro/minlease_e.asp)

### 1.2.006.b: What information does the government publish on the licensing process after negotiations?

Score:  A  B  C  D  E

#### References:

All historical information is provided on the website of the Department of Energy of Alberta for the period 1995-2012.

<http://www.energy.alberta.ca/Tenure/1314.asp>

The information given there is the track of land licensed and the amount paid in the bidding for it.

Statistical analysis can be obtained on the same department website at:

<http://www.energy.alberta.ca/Tenure/877.asp>

1.2 Contract transparency

### 1.2.007: Are all contracts, agreements or negotiated terms for exploration and production,

**regardless of the way they are granted, disclosed to the public?**

**Score:** (A) B C D E

**Comments:**

Since the Albertan oil industry regulatory framework is based on public bidding for tracks of land to be exploited, and the bid prices are published, it is public knowledge what each firm is paying the government for their rights to exploit a resource.

The royalty system applies to all players according to an also publicly available set of rules, so the tax situation of all firms is publicly known.

Finally, it must be added that no specific contracts besides the bidding contract exist and that form is also publicly available, as answered in the previous questions.

**References:**

The best resource for this type of information is the Petroleum Registry of Alberta, a web portal supported by the Department of Energy of that province, the Alberta Energy Resources Conservation Board (ERCB) and the Saskatchewan Ministry of Energy and Resources (SER), and private industry players (represented by the Canadian Association of Petroleum Producers (CAPP) and the Small Explorer and Producers Association of Canada (SEPAC))

More information can be obtained here:

<http://www.petroleumregistry.gov.ab.ca/PR28.asp>

1.2.008 Environmental and social impact assessments

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**1.2.008.a: Does legislation require that mining, gas and oil development projects prepare an environmental impact assessment prior to the award of any mineral rights or project implementation?**

**Score:** (A) B C

**References:**

Yes, assessments are required prior to project implementation, but after award of rights. The decision making tree on what type of assessment is needed, how long it takes and what the indicators considered are is here:

<http://environment.gov.ab.ca/info/library/6964.pdf>

The specification of what type of project need to undergo an assessment is found here:

[http://www.qp.alberta.ca/574.cfm?page=1993\\_111.cfm&leg\\_type=Regs&isbncIn=9780779738137](http://www.qp.alberta.ca/574.cfm?page=1993_111.cfm&leg_type=Regs&isbncIn=9780779738137)

**Peer Review Comments:**

Where the Canadian federal authority has a specific decision-making authority, the Canadian Environmental Assessment Act applies. The Canadian Environmental Assessment Agency is responsible for the federal environmental assessment process. see: <http://www.ceaa.gc.ca/default.asp?lang=En&n=D75FB358-1>; see: <http://laws-lois.justice.gc.ca/eng/acts/C-15.2/page-2.html#docCont>

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**1.2.008.b: Are environmental impact assessments for oil, gas and mining projects published by the authority in charge of regulating the sector and is there a consultation process?**

**Score:** A (B) C D E

**References:**

Most EIA are published by the Department of Environment of Alberta at:

<https://external.sp.environment.gov.ab.ca/DocArc/EIA/Pages/default.aspx>

Government website indicates that "EIAs not included in this list may not be available electronically.

Paper copies can be viewed at the Alberta Government Library (Great West Life Building, 6th Floor,

9920-108 Street, Edmonton, Alberta, 780-427-5870), or contact the respective company."

No indication is given that these EIAs are made available in time for public consultations among relevant stakeholders.

**Peer Review Comments:**

In Alberta there are several avenues for public participation in environmental assessments: a) comments on the the Terms of Reference for the project, b) comments on the applications regarding the Environmental Protection and Enhancement Act and the Water Act associated with the EIA, and c) participation in any hearings established by the Regulatory Board. On the Government of Alberta's website there is a summary of Environmental Assessment activity that includes public comment: <http://www.environment.alberta.ca/02313.html>.

Under the Canadian Environmental Assessment Act the federal authorities are required to determine the timing of any public participation. In addition comments received in accordance with the Act must be considered in the screening and review of the assessment. There are more avenues for public participation when the project requires a comprehensive study.

Based on review of the information it seems that consultation is not mandatory for every environmental assessment, however, it does appear that some form of public participation is common practice.

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**1.2.008.c: Does legislation require that mining, gas and oil development projects prepare a social impact assessment?**

**Score:** A  B C

**References:**

The Mines and Minerals Act that regulates the granting of extraction or exploration permits does not mention the need for companies or government to prepare a social impact assessment. <http://www.qp.alberta.ca/documents/Acts/m17.pdf>

**Peer Review Comments:**

For federal guidelines see: <http://www.ceaa.gc.ca/default.asp?lang=En=B3186435-1>

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**1.2.008.d: Are social impact assessments for oil, gas and mining projects published and is there a consultation process?**

**Score:** A B C D  E

**References:**

Same as previous answer.

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1.2 Access to information and legislation

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**1.2.009: Does the government publish detailed mineral/hydrocarbon resource legislation?**

**Score:**  A B C D E

**Comments:**

Alberta fiscal system taxes revenues after all investment and operational costs are deducted. Low corporate income taxes (federal and provincial) combine to obtain 30 to 50% on the profits of the industry. Those critical of the current regulatory regime say the government take is closer to 30%,



while those supporting it, say it is closer to 50%. The complexity of the system, the extraordinary size of the industry, and the heavily politicized debate (and thus slanted calculations) make it quite difficult to discern which side is closer to the truth .

For a critical view: Flanagan, G. (2011) Fixing what's broken: fair and sustainable solutions to Alberta's revenue problems. Parkland Institute. Edmonton, Alberta. May 2011.

In support see: Landon, S. and Smith, C. (2010) Energy Prices and Alberta Government Revenue Volatility. Fiscal and Tax competitiveness Commentary No. 313. C.D. Howe Institute. Toronto, Ontario.

**References:**

For oil sands, legislation is all published here:

<http://www.energy.alberta.ca/OilSands/583.asp>

For regular oil:

<http://www.energy.alberta.ca/Oil/572.asp>

For natural gas:

<http://www.energy.alberta.ca/NaturalGas/558.asp>

For minerals (excluding the above)

<http://www.energy.alberta.ca/minerals/548.asp>

**Peer Review Comments:**

For federally administered regulation see: <http://www.nrcan.gc.ca/acts-regulations/332>

For Ontario's mining regulations see: [http://www.mndm.gov.on.ca/mines/mining\\_act\\_e.asp](http://www.mndm.gov.on.ca/mines/mining_act_e.asp)

---

**1.2.010: This country has adopted a rule or legislation that provides for disclosure of information in the oil, gas and mineral sectors.**

Score:  A  B  C  D  E

**References:**

Disclosure of all government related information is regulated by the FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT of 2000. Text is here:

[http://www.qp.alberta.ca/574.cfm?page=F25.cfm&leg\\_type=Acts&isbncIn=9780779761951](http://www.qp.alberta.ca/574.cfm?page=F25.cfm&leg_type=Acts&isbncIn=9780779761951)

List of public bodies included in Schedule 1 of the FOIP Regulation has the Energy Resources Conservation Board, which manages information on the oil, gas and mineral sectors. See list at:

<http://www.servicealberta.ca/foip/documents/publicbodylist.pdf>

**Peer Review Comments:**


For information on securities exchange disclosure regulations see: <http://www.securities-administrators.ca/>

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# Canada - RWI Index Questionnaire

## Legal Framework and Practices

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Indicator	Score
1.3 <a href="#">Legal Framework and Practices</a>	78 

### 1.3 Legal Framework and Practices

#### 1.3.011: The authority in charge of awarding licenses or contracts for mineral or hydrocarbon production is independent of the state owned company (SOC) or other operating companies.

Score:  A  B  C

**Comments:**

There are no SOCs in Alberta's energy sector.

The authority awarding licenses is the Energy Resources Conservation Board, which is also independent from any other companies.

**References:**

See previous answers for relevant legislation.

#### 1.3.012: Is the licensing process intended to be open and competitive to all qualified companies?

Score:  A  B  C  D  E

**References:**

Yes, the licensing is usually done via public offerings (bids) for government owned land (referred to as crown owned land) in Alberta.

Specifications of the licensing process are given in the Mines and Minerals Act of 2000. Text available here:

<http://www.qp.alberta.ca/documents/Acts/m17.pdf>

**Peer Review Comments:**

See also British Columbia's online mineral title database:

<https://www.mtonline.gov.bc.ca/mtov/home.do>

#### 1.3.013: Does the licensing process or legislation impose limits to discretionary powers of the authority in charge of awarding licenses or contracts?

Score:  A  B  C  D  E

**References:**

The Mines and Mineral Act of 2000 clearly establishes how the licensing process will take place.

<http://www.qp.alberta.ca/documents/Acts/m17.pdf>

---

**1.3.014: Does the legislative branch have any oversight role regarding contracts and licenses in the oil, gas and mining sector?**

Score: A  B C D E

**Comments:**

Therefore, the Albertan provincial parliament oversees the ERCB when it reviews the activities of the Department of Energy, through which the ERCB reports. The cabinet of the government of Alberta is composed of members of the Albertan parliament (parliamentary system).

**References:**

The Mines and Minerals Act indicates that the Energy Resources Conservation Board (ERCB) reports to the Cabinet through the Department of Energy. Alberta has a parliamentary model of government at the provincial level (just as Canada does at the federal level). <http://www.qp.alberta.ca/documents/Acts/m17.pdf>

---

**1.3.015: Is there a due process to appeal licensing decisions?**

Score:  A B C

**Comments:**

The Oil and Gas Conservation Act provides for appeals to licenses by third parties. In the first instance, the independent regulatory agency for natural resources extraction licenses, the ERCB, deals with it. If no solution is found, parties can proceed to the provincial courts.

**References:**

Section 14 of the Oil and Gas Conservation Act, linked below:  
[http://www.ercb.ca/docs/requirements/actsregs/ogc\\_act.pdf](http://www.ercb.ca/docs/requirements/actsregs/ogc_act.pdf)

**Peer Review Comments:**

British Columbia's Mineral Tenure Act for procedures information regarding the appeals process:  
[http://www.bclaws.ca/EPLibraries/bclaws\\_new/document/ID/freeside/00\\_96292\\_01](http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/00_96292_01)

In Ontario the Ontario Mining and Lands Claims Commissioner can be called upon, under the Mining Act, to adjudicate claims, issues and disputes. The Mining and Lands Claims Commissioner sits in the Ministry of Natural Resources. See:  
[http://www.mnr.gov.on.ca/en/Business/OMLC/2ColumnSubPage/STEL02\\_163864.html](http://www.mnr.gov.on.ca/en/Business/OMLC/2ColumnSubPage/STEL02_163864.html)

---

**1.3.016: Is there a legal or regulatory requirement to disclose all beneficial ownership in oil, gas and mining companies or projects?**

Score: A  B C

**References:**

In all of the main pieces of the regulatory framework for oil, gas and mining companies in Alberta, only registered owners or firms are considered parties in contracts and revenue agreements. For the list of legislation in question, please refer to those listed in the rest of the answers provided in this section.

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# Canada - RWI Index Questionnaire

## Context

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Indicator	Score
2.1	Context 67 <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 15px; height: 15px; vertical-align: middle;"></span>

### 2.1 Context

#### 2.1.017: Does the government receive in-kind payments instead of financial payments from resource companies?

Score:  A  B  C

##### Comments:

The MINES AND MINERALS ACT of Alberta (basic regulatory framework for this industry) does list in-kind payments as a permissible mean of payment for royalty or other tax obligations.

##### References:

MINES AND MINERALS ACT of Alberta (basic regulatory framework for this industry) does list in-kind payments as a permissible mean of payment for royalty or other tax obligations.

<http://www.qp.alberta.ca/documents/Acts/m17.pdf>

For oil sands projects, more detailed information is here:

<http://www.energy.alberta.ca/BRIK.asp>

##### Peer Review Comments:

On the other hand, British Columbia's Mineral Tax Act, the Ontario Mining Act and the Ontario Mining Tax Act in-kind payments are not accepted for mining properties in Canada.

Ontario Mining Act - [http://www.e-laws.gov.on.ca/html/statutes/english/elaws\\_statutes\\_90m14\\_e.htm#BK274](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90m14_e.htm#BK274)

B.C.'s Mineral Tax Act -

[http://www.bclaws.ca/EPLibraries/bclaws\\_new/document/ID/freeside/00\\_96291\\_01](http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/00_96291_01)

Ontario Mining Tax Act - [http://www.e-laws.gov.on.ca/html/statutes/english/elaws\\_statutes\\_90m15\\_e.htm](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90m15_e.htm)

Ontario Mining Tax Act - [http://www.e-laws.gov.on.ca/html/statutes/english/elaws\\_statutes\\_90m15\\_e.htm](http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90m15_e.htm)

#### 2.1.018: If the government or state owned companies sell physical commodities (oil, gas or minerals) from in-kind payments or own production, is there information about how these commodities are marketed?

Score:  A  B  C  D  E

##### Comments:

In the case of Alberta, this marketing commission sells to all types of users, regardless of whether the product is exported or used domestically.

Criterion C best reflects that situation.

##### References:

The PETROLEUM MARKETING ACT of Alberta established the Alberta Petroleum Marketing Commission

to sell oil and gas received as in kind payment for royalties. The full text of the law is available here:  
<http://www.qp.alberta.ca/documents/Acts/P10.pdf>

---

### 2.1.019: What authority actually collects payments from resource companies?

**Score:** A  B C D E

**References:**

Energy Economics. Understanding Royalties. Government of Alberta Official Publication.  
<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

**Peer Review Comments:**

The same is true of the mineral sector.














Price Waterhouse Cooper, Digging Deeper - Canadian Mining Tax (2011), located at [www.pwc.com](http://www.pwc.com)

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# Canada - RWI Index Questionnaire

## Disclosure

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Indicator		Score
2.2A.020	Does the Ministry of Finance publish periodical information on revenue generation?	7 
2.2A.020.j	Does the Ministry of Finance publish information on disaggregated revenue streams?	80 
2.2A	Quality of reports	100 
2.2B.020	Does the Ministry of the extractive sector publish information on revenue generation?	52 
2.2B.020.j	Does the Ministry of the extractive sector publish information on disaggregated revenue streams?	80 
2.2B	Quality of reports	67 
2.2C.020	Does a Regulatory Agency publish information on revenue generation?	44 
2.2C.020.j	Does a Regulatory Agency publish information on disaggregated revenue streams?	20 
2.2C	Quality of reports	50 
2.2D.020	Does the Central Bank publish information on revenue generation?	N/A
2.2D.020.j	Does the Central Bank publish information on disaggregated revenue streams?	N/A
2.2D	Quality of reports	N/A
2.2E.020	Does any other government agency or entity publish information on revenue generation?	48 
2.2E.020.j	Does any other government agency or entity publish information on disaggregated revenue streams?	0 
2.2E	Quality of reports	100 
2.2	Public sector balance	67 

2.2A.020 Does the Ministry of Finance publish periodical information on revenue generation?

### 2.2A.020.a: Reserves

Score: A B C **(D)** E

#### References:

Alberta's Department of Finance does not publish these statistics.

The independent regulatory agency in charge of the energy sector does. Report for 2011 can be found here:  
<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

---

### 2.2A.020.b: Production volumes

**Score:** A B C  D E

**References:**

Alberta's Department of Finance does not publish these statistics.

The Department of Energy does. See:  
<http://www.energy.alberta.ca/OilSands/1513.asp>  
<http://www.energy.alberta.ca/Oil/573.asp>  
<http://www.energy.alberta.ca/NaturalGas/731.asp>  
<http://www.energy.alberta.ca/minerals/546.asp>  
For historical statistics on all sectors:  
[http://www.energy.alberta.ca/About\\_Us/1701.asp](http://www.energy.alberta.ca/About_Us/1701.asp)

**Peer Review Comments:**

Natural Resources Canada collaborates with the provinces to provide annual mineral production data disaggregated by province. See: <http://mmsd.mms.nrcan.gc.ca/stat-stat/prod-prod/ann-ann-eng.aspx>

---

### 2.2A.020.c: Information on prices

**Score:** A B C  D E

**References:**

Alberta's Department of Finance does not publish these statistics.

The Department of Energy does. See:  
<http://www.energy.alberta.ca/OilSands/1513.asp>  
<http://www.energy.alberta.ca/Oil/573.asp>  
<http://www.energy.alberta.ca/NaturalGas/731.asp>  
<http://www.energy.alberta.ca/minerals/546.asp>  
For historical statistics on all sectors:  
[http://www.energy.alberta.ca/About\\_Us/1701.asp](http://www.energy.alberta.ca/About_Us/1701.asp)

**Peer Review Comments:**

Natural Resources Canada provides a general discussion of pricing in the mineral sector. See: <http://www.nrcan.gc.ca/minerals-metals/statistics/4356>

---

### 2.2A.020.d: Value of resource exports

**Score:** A B C  D E

**References:**

No, the Department of Finance does not provide these statistics.

The Department of Intergovernmental, international and aboriginal relations does that. See:  
<http://www.international.alberta.ca/608.cfm>

**Peer Review Comments:**

Industry Canada provides data on exports over an extended period for the aggregated category of

mining, quarrying, oil and gas. See <http://www.ic.gc.ca/cis-sic/cis-sic.nsf/IDE/cis-sic21inte.html#int1>

---

### 2.2A.020.e: Estimates of investment in exploration and development

Score: A B C  D E

#### References:

That information is however obtainable from:  
Canadian Association of Petroleum Producers, 2011 Statistical Handbook  
<http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

#### Peer Review Comments:

Statistics Canada provides current data over an extended period of time on capital investments into 1) mining & quarrying and 2) oil and gas sector. This data is broken down into two main asset types 1) machinery and equipment, 2) construction and engineering. See: <http://www.ic.gc.ca/cis-sic/cis-sic.nsf/IDE/cis-sic21inve.html>

---

### 2.2A.020.f: Production costs

Score: A B C  D E

#### References:

That information is however obtainable from:  
Canadian Association of Petroleum Producers, 2011 Statistical Handbook  
<http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

#### Peer Review Comments:

Neither Natural Resources Canada nor Statistics Canada provides production costs. In Ontario the Ministry of Northern Development, Mines and Industry has a publication that discusses production costs. See: [http://www.geologyontario.mndm.gov.on.ca/mndmaccess/mndm\\_dir.asp?type=pub&id=asr08](http://www.geologyontario.mndm.gov.on.ca/mndmaccess/mndm_dir.asp?type=pub&id=asr08)  
Publicly listed companies also publish information on production costs in accordance with national securities regulation. for company reports, see: [www.sedar.com](http://www.sedar.com)

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### 2.2A.020.g: Names of companies operating in country

Score: A B C  D E

#### References:

That information is however obtainable from:  
Canadian Association of Petroleum Producers, 2011 Statistical Handbook  
<http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

#### Peer Review Comments:

Industry Canada provides a list of self-identified companies in 1) mining and quarrying and 2) oil and gas. The companies in the first category are also broken down by sub-group - coal, metallic mining and non-metallic mining. The lists provided by Industry Canada were compiled by Industry Canada <http://www.ic.gc.ca/cis-sic/cis-sic.nsf/IDE/cis-sic21cmoge.html>

---

### 2.2A.020.h: Production data by company and/or block

Score: A B C  D E



**References:**

This type of information is provided by the independent regulatory agency for the non-renewable industries:

[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_201\\_0\\_0\\_35/http%3B/ercbContent/publish edcontent/publish/ercb\\_home/publications\\_catalogue/publications\\_available/serial\\_publications/](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_201_0_0_35/http%3B/ercbContent/publish edcontent/publish/ercb_home/publications_catalogue/publications_available/serial_publications/)

**Peer Review Comments:**

In Ontario, the Ministry of Northern Development and Mines has a database of mining claims that lists the work required and the total work as a dollar figure on each claim.

[http://www.mndm.gov.on.ca/mines/mining\\_claims\\_information\\_e.asp](http://www.mndm.gov.on.ca/mines/mining_claims_information_e.asp)

**2.2A.020.i: Cost of subsidies or social investments paid by mineral revenue**

**Score:** A (B) C D E

**References:**

The Alberta Budget documents provide that information each year.

See for 2012 example:

<http://www.finance.alberta.ca/publications/budget/budget2012/fiscal-plan-revenue.pdf>

**Peer Review Comments:**

The Ontario budget also includes a limited discussion of the financial benefits of tax relief measures in the mining sector. See: [http://www.fin.gov.on.ca/en/budget/ontariobudgets/2012/papers\\_all.html](http://www.fin.gov.on.ca/en/budget/ontariobudgets/2012/papers_all.html)

2.2A.020.j Does the Ministry of Finance publish information on disaggregated revenue streams?

**2.2A.020.j1: Production streams value**

**Score:** A B C (D) E

**References:**

The Energy Resources Conservation Board (independent regulatory agency for this industry) publishes this information.

[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

**2.2A.020.j2: Government s share in PSC**

**Score:** A B C D (E)

**References:**

Alberta does not have PSCs.

Regulatory framework is explained here, indicating the system is royalty-based.

<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

**Peer Review Comments:**

Ontario and British Columbia do not use PSCs in the mineral sector either. For Ontario see:

[http://www.ontario.ca/en/information\\_bundle/mineral/STEL02\\_038830.html?](http://www.ontario.ca/en/information_bundle/mineral/STEL02_038830.html?openNav=regulatory_topics)

[openNav=regulatory\\_topics](http://www.ontario.ca/en/information_bundle/mineral/STEL02_038830.html?openNav=regulatory_topics)

**2.2A.020.j3: Royalties**

Score:  A  B  C  D  E

**References:**

The Department of Energy publishes this information. See previous answers.

**Peer Review Comments:**

The Ministry of Finance in both B.C. and Ontario do not provide this information, nor do the ministries of mines in both provinces. Some royalty information is provided by companies in accordance with securities regulation in both the oil and gas and the mining sectors. In Alberta, the Department of Energy website does not provide information on royalty revenues but it gives plenty of information about calculating royalty rates.

The Alberta budget, which is prepared by the Ministry of Finance in conjunction with other government departments, provides information on Royalty revenues and disaggregated by sector: Natural Gas, Crude Oil, Bitumen and Coal, for several year. See: <http://budget2012.alberta.ca/details/index.html>

---

**2.2A.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)**

Score:  A  B  C  D  E

**References:**

Oil and Gas fiscal regimes publication from the Government of Alberta provides explanations of the currently existing taxes and how they are calculated (royalties, land permits, and corporate income tax).

No other specific taxes are applied to the extractive sector.

<http://www.energy.alberta.ca/Tenure/pdfs/FISREG.pdf>

---

**2.2A.020.j5: Dividends**

Score:  A  B  C  D  E

**References:**

Canada does not have a SOC, therefore, this question does not apply.

---

**2.2A.020.j6: Bonuses**

Score:  A  B  C  D  E

**References:**

Alberta's Department of Energy publishes that information under: Tenure Sales Statistics. Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year. See:

<http://www.energy.alberta.ca/Tenure/877.asp>

**Peer Review Comments:**

In Alberta, information regarding bonuses is also available in Alberta's budget where it is aggregated with Sales of Crown Leases. This information, as well as royalties, provides multi-year comparisons and forecasts. <http://budget2012.alberta.ca/details/index.html>

---

**2.2A.020.j7: License fees**

Score:  A  B  C  D  E

**References:**

Department of Energy publishes this information.  
See previous answers.

**Peer Review Comments:**

The Alberta budget also includes industry licenses and levies, rental and fees.  
<http://budget2012.alberta.ca/details/index.html>

---

**2.2A.020.j8: Acreage fees**

Score:  A  B  C  D  E

**References:**

Department of Energy publishes this information.  
See previous answers.

**Peer Review Comments:**

Alberta's budget includes information for rental and fees.  
<http://budget2012.alberta.ca/details/index.html>

---

**2.2A.020.j9: Other (Explain in 'comments' box.)**

Score:  A  B  C  D  E

**References:**

See previous answers.

2.2A Quality of reports

---

**2.2A.021: Are periodical reports containing information on revenue generation published by the Ministry of Finance understandable?**

Score:  A  B  C  D  E

**References:**

Department of Energy publishes this information.  
See previous answers.

**Peer Review Comments:**

The Alberta budget, which is prepared by the Ministry of Finance in conjunction with other government departments, provides information on Royalty revenues, leases, rentals and fees, disaggregated by sector: Natural Gas, Crude Oil, Bitumen and Coal, for several year. Reports are provided with narrative and methodology, plus summaries for broader dissemination.

Annual Alberta's budget documents: <http://budget2012.alberta.ca/details/index.html>

Quarterly budget updates from FY 1997/98 to 2012/13:

<http://www.finance.alberta.ca/publications/budget/>

---

**2.2A.022: How often are the periodical reports containing information on revenue generation published by the Ministry of Finance?**

Score: (A) B C D E

**References:**

Department of Energy publishes this information.  
See previous answers.

**Peer Review Comments:**

The Alberta budget, which is prepared by the Ministry of Finance in conjunction with other government departments, provides information on Royalty revenues, leases, rentals and fees, disaggregated by sector: Natural Gas, Crude Oil, Bitumen and Coal, for several year. Reports are provided with narrative and methodology, plus summaries for broader dissemination.

Annual Alberta's budget documents: <http://budget2012.alberta.ca/details/index.html>

Quarterly budget updates from FY 1997/98 to 2012/13:

<http://www.finance.alberta.ca/publications/budget/>

2.2B.020 Does the Ministry of the extractive sector publish information on revenue generation?

---

**2.2B.020.a: Reserves**

Score: A (B) C D E

**Comments:**

Alberta Energy is the authority in charge of managing the extractive sector. Its website describes this agency's role as follows:

"Alberta Energy manages the development of province's non-renewable resources including coal, minerals, natural gas, petrochemicals, conventional oil and oil sands and renewable energy (wind, bioenergy, solar, hydro, geothermal, etc.); grants industry the right to explore for and develop energy and mineral resources; establishes, administers and monitors the effectiveness of fiscal and royalty systems; promotes energy efficiency and conservation by both Albertans and industry; encourages additional investment that creates jobs and economic prosperity."

**References:**

Information published by the regulatory agency, the Energy Resources Conservation Board:

[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_316\\_258\\_0\\_43/http%3B/ercbContent/publish/content/publish/ercb\\_home/publications\\_catalogue/publications\\_available/serial\\_publications/st98.aspx](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_316_258_0_43/http%3B/ercbContent/publish/content/publish/ercb_home/publications_catalogue/publications_available/serial_publications/st98.aspx)

**Peer Review Comments:**

Alberta Energy publishes this information for 2010 in Facts and Statistics section (<http://www.energy.alberta.ca/OilSands/791.asp>):

"In 2010, Alberta's total proven oil reserves were 170.8 billion barrels, or about 12% of total global oil reserves (1,469.6 billion barrels). Almost all of Alberta's proven oil reserves are found in Alberta's oil sands. Of Alberta's total oil reserves 169.3 billion barrels, or about 99% come from the oil sands; and the remaining 1.5 billion barrels come from conventional crude oil. Notably, Alberta accounts for an overwhelming majority (more than 96%) of Canada's oil reserves."

---

**2.2B.020.b: Production volumes**

Score: (A) B C D E

**References:**

The Department of Energy publishes that information in its website in the section: About Royalties

[http://www.energy.alberta.ca/About\\_Us/Royalty.asp](http://www.energy.alberta.ca/About_Us/Royalty.asp)

Our Business

<http://www.energy.alberta.ca/OurBusiness.asp>

**Peer Review Comments:**

Natural Resources Canada publishes current and historical mineral production data by province See: <http://mmsd.mms.nrcan.gc.ca/stat-stat/prod-prod/ann-ann-eng.aspx>

---

**2.2B.020.c: Information on prices**

Score: (A) B C D E

**References:**

The regulatory agency, Energy Resources Conservation Board, has that information under: [http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_316\\_258\\_0\\_43/http%3B/ercbContent/publishedcontent/publish/ercb\\_home/publications\\_catalogue/publications\\_available/serial\\_publications/st98.aspx](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_316_258_0_43/http%3B/ercbContent/publishedcontent/publish/ercb_home/publications_catalogue/publications_available/serial_publications/st98.aspx)

**Peer Review Comments:**

Alberta Energy provides different reports of activities in the industry that contain this information. [http://www.energy.alberta.ca/About\\_Us/999.asp](http://www.energy.alberta.ca/About_Us/999.asp)

Natural Resources Canada provides historical pricing data on minerals. See: <http://www.nrcan.gc.ca/minerals-metals/statistics/4356>

---

**2.2B.020.d: Value of resource exports**

Score: (A) B C D E

**References:**

The Canadian Association of Petroleum Producers provides that information in its Annual Handbook. For 2011, see: <http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

**Peer Review Comments:**

Alberta Energy provides different reports of activities in the industry that contain this information. [http://www.energy.alberta.ca/About\\_Us/999.asp](http://www.energy.alberta.ca/About_Us/999.asp)

<http://www.energy.alberta.ca/OurBusiness.asp>

As mentioned previously, Industry Canada provides information on export volumes on 1) oil and gas and 2) mining and quarrying.

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**2.2B.020.e: Estimates of investment in exploration and development**

Score: (A) B C D E

**References:**

The regulatory agency, Energy Resources Conservation Board, provides that information: [http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

**Peer Review Comments:**

Alberta Energy provides different reports of activities in the industry that contain this information. [http://www.energy.alberta.ca/About\\_Us/999.asp](http://www.energy.alberta.ca/About_Us/999.asp)

<http://www.energy.alberta.ca/OurBusiness.asp>

on these topics, Energy Alberta states:

In 2010, Alberta exported about 1.4 million barrels per day (bbl/d) of crude oil to the United States

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(U.S.), supplying 15% of U.S. crude oil imports, or 7% of U.S. oil demand. Total oil consumption for the U.S. in 2009 was 18.8 million bbl/d. Canada as a whole exported 1.97 million bbl/d of crude oil to the U.S., or about 21% of the U.S. total crude oil imports in 2010.

In the fiscal year 2010/11, the Alberta government collected more than \$3.7 billion in royalties from oil sands projects. This was the second fiscal year when oil sands became the top source of Alberta's non-renewable resource revenue.

Oil sands investment declined to \$10.6 billion in 2009, an almost 50 percent decrease from a record high \$20.7 billion in 2008. In 2010, oil sands investment has been projected to increase to \$11.2 billion.

Industry Canada provides information about capital investments in 1) construction and 2) machinery and equipment. See: <http://www.ic.gc.ca/cis-sic/cis-sic.nsf/IDE/cis-sic21inve.html>

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### 2.2B.020.f: Production costs

Score: A B C  D E

#### References:

The regulatory agency, Energy Resources Conservation Board, provides that information: [http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

#### Peer Review Comments:

Neither Industry Canada, nor Statistics Canada, provides this information for the mining, quarrying, oil, and gas.

In Ontario the Ministry of Northern Development, Mines and Industry has a publication that discusses production costs. See: [http://www.geologyontario.mndm.gov.on.ca/mndmaccess/mndm\\_dir.asp?type=pub&id=asr08](http://www.geologyontario.mndm.gov.on.ca/mndmaccess/mndm_dir.asp?type=pub&id=asr08)

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### 2.2B.020.g: Names of companies operating in country

Score: A B C  D E

#### References:

The regulatory agency, Energy Resources Conservation Board, provides that information: [http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

#### Peer Review Comments:

Industry Canada includes a register of companies that self-identify as being engaged in 1) mining and quarrying and 2) oil and gas. See: <http://strategis.ic.gc.ca/app/ccc/sld/cmpny.do?lang=eng&profileId=1461&naics=212>

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### 2.2B.020.h: Production data by company and/or block

Score: A B C  D E

#### References:

The Canadian Association of Petroleum Producers provides that information in its Annual Handbook: <http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

#### Peer Review Comments:

The referenced report provides production by major field for all oil and gas producing provinces, alongside a wide array of historical production and reserve information.

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**2.2B.020.i: Cost of subsidies or social investments paid by mineral revenue****Score:** A B C  D E**References:**

The Department of Finance of Alberta provides that information in its Budget documents each year. See the 2012 example:

<http://www.finance.alberta.ca/publications/budget/budget2012/fiscal-plan-revenue.pdf>

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2.2B.020.j Does the Ministry of the extractive sector publish information on disaggregated revenue streams?

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**2.2B.020.j1: Production streams value****Score:** A B C  D E**References:**

The Energy Resources Conservation Board (independent regulatory agency for this industry) publishes this information.

[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

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**2.2B.020.j2: Government s share in PSC****Score:** A B C D  E**References:**

Alberta does not have PSCs.

Regulatory framework is explained here, indicating the system is royalty-based.

<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

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**2.2B.020.j3: Royalties****Score:**  A B C D E**References:**

The Department of Energy published this information.

Annual data, current and historical, can be accessed here:

[http://www.energy.alberta.ca/About\\_Us/2564.asp](http://www.energy.alberta.ca/About_Us/2564.asp)

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**2.2B.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)****Score:** A B C D  E**References:**

Alberta does not collect this type of taxes. Only royalties, land permits and corporate income taxes are collected.

Detailed official explanations are given in Oil and Gas Fiscal Regimes:

<http://www.energy.alberta.ca/Tenure/pdfs/FISREG.pdf>

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**2.2B.020.j5: Dividends****Score:** A B C D  E**Comments:**

Canada does not have a SOC, therefore, this question does not apply.

**References:**

Canada does not have a SOC, therefore, this question does not apply.

---

**2.2B.020.j6: Bonuses****Score:**  A B C D E**References:**

Alberta's Department of Energy publishes that information under:  
Tenure Sales Statistics. Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year.  
See:  
<http://www.energy.alberta.ca/Tenure/877.asp>

---

**2.2B.020.j7: License fees****Score:**  A B C D E**References:**

Information is given per year from 1996 until now at:  
Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year  
<http://www.energy.alberta.ca/Tenure/877.asp>

---

**2.2B.020.j8: Acreage fees****Score:**  A B C D E**References:**

Alberta does not charge acreage fees but instead makes companies pay bonuses for the right to extract resources in specific tracks of land. Information is given under Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year.  
<http://www.energy.alberta.ca/Tenure/877.asp>

**Peer Review Comments:**

The Department of Energy publishes information on acreage fees. The Department of Energy charges of fees of \$3.50 per hectare and publishes this information annually. See:  
<http://www.energy.alberta.ca/Tenure/867.asp>

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**2.2B.020.j9: Other (Explain in 'comments' box.)****Score:** A B C D  E**References:**



No need to add any other streams.

## 2.2B Quality of reports

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### 2.2B.021: Are periodical reports containing information on revenue generation published by the Ministry of the extractive sector understandable?

Score:  A  B  C  D  E

**Comments:**

Although information is generally understandable, Alberta's Ministry of Energy has a complex system to organize documents and reports, making search for information time consuming. Also missing can be a statistical system that provides data in formats that favor analysis, not only PDF's.

**References:**

Yes, information can be said to be generally understandable to the interested public.  
<http://www.energy.alberta.ca/Oil/947.asp>

---

### 2.2B.022: How often are the periodical reports containing information on revenue generation published by the Ministry of the extractive sector?

Score:  A  B  C  D  E

**References:**

Information is published annually.  
On land right sales and for oil sands:  
<http://www.energy.alberta.ca/Tenure/877.asp>  
<http://www.energy.alberta.ca/OilSands/827.asp>

There are constant updates on the ministry's website too.

## 2.2C.020 Does a Regulatory Agency publish information on revenue generation?

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### 2.2C.020.a: Reserves

Score:  A  B  C  D  E

**References:**

The Energy Resources Conservation Board (ESCB) is the regulatory agency and it annually publishes this information in its report:  
ST98-2011: Alberta's Energy Reserves 2010 and  
Supply/Demand Outlook 2011-2020  
[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)  
<http://www.ercb.ca/portal/server.pt?open=512&objID=260&PageID=0&cached=true&mode=2>

---

### 2.2C.020.b: Production volumes

Score:  A  B  C  D  E

**References:**

The Energy Resources Conservation Board (ESCB) is the regulatory agency and it annually published this information in its report:  
ST98-2011: Alberta's Energy Reserves 2010 and Supply/Demand Outlook 2011-2020  
[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

---

### 2.2C.020.c: Information on prices

Score:  A  B  C  D  E

**References:**

The Energy Resources Conservation Board (ESCB) is the regulatory agency and it annually published this information in its report:  
ST98-2011: Alberta's Energy Reserves 2010 and Supply/Demand Outlook 2011-2020  
[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

---

### 2.2C.020.d: Value of resource exports

Score:  A  B  C  D  E

**References:**

Info not found on the regulator's website.

The Department of Intergovernmental, International and Aboriginal Relations of Alberta does that. See:  
<http://www.international.alberta.ca/608.cfm>

---

### 2.2C.020.e: Estimates of investment in exploration and development

Score:  A  B  C  D  E

**References:**

That information is however obtainable from:  
Canadian Association of Petroleum Producers, 2011 Statistical Handbook  
<http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

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### 2.2C.020.f: Production costs

Score:  A  B  C  D  E

**References:**

That information is however obtainable from:  
Canadian Association of Petroleum Producers, 2011 Statistical Handbook  
<http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

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### 2.2C.020.g: Names of companies operating in country

Score:  A  B  C  D  E

**References:**

That information is however obtainable from:

Canadian Association of Petroleum Producers, 2011 Statistical Handbook  
<http://www.capp.ca/GetDoc.aspx?DocId=184463&DT=NTV>

---

### 2.2C.020.h: Production data by company and/or block

Score:  A  B  C  D  E

**References:**

Yes, this type of information is provided by the regulatory agency (ERCB):

[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_201\\_0\\_0\\_35/http%3B/ercbContent/publish-edcontent/publish/ercb\\_home/publications\\_catalogue/publications\\_available/serial\\_publications/](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_201_0_0_35/http%3B/ercbContent/publish-edcontent/publish/ercb_home/publications_catalogue/publications_available/serial_publications/)

Also:

[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_201\\_0\\_0\\_35/http%3B/ercbContent/publish-edcontent/publish/ercb\\_home/industry\\_zone/alberta\\_s\\_energy\\_resources\\_and\\_statistics/oil\\_gas\\_and\\_oil\\_sands/st39\\_st43.aspx](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_201_0_0_35/http%3B/ercbContent/publish-edcontent/publish/ercb_home/industry_zone/alberta_s_energy_resources_and_statistics/oil_gas_and_oil_sands/st39_st43.aspx)

---

### 2.2C.020.i: Cost of subsidies or social investments paid by mineral revenue

Score:  A  B  C  D  E

**References:**

The Alberta Budget documents provide that information each year. The Budget is proposed by the Office of the Premier of the province to be voted in parliament. Once approved, it is published by the Department of Finance.

See for 2012 example:

<http://www.finance.alberta.ca/publications/budget/budget2012/fiscal-plan-revenue.pdf>

---

2.2C.020.j Does a Regulatory Agency publish information on disaggregated revenue streams?

---

### 2.2C.020.j1: Production streams value

Score:  A  B  C  D  E

**References:**

The Energy Resources Conservation Board (independent regulatory agency for this industry) publishes this information.

[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

---

### 2.2C.020.j2: Government s share in PSC

Score:  A  B  C  D  E

**References:**

Alberta does not have PSCs.

Regulatory framework is explained here, indicating the system is royalty-based.

<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

---

### 2.2C.020.j3: Royalties

Score:  A  B  C  D  E

**References:**

The Department of Energy publishes this information though. Annual data, current and historical, can be accessed here:  
[http://www.energy.alberta.ca/About\\_Us/2564.asp](http://www.energy.alberta.ca/About_Us/2564.asp)

---

**2.2C.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)**

**Score:** A B C D  E

**References:**

Alberta does not collect this type of taxes. Only royalties, land permits and corporate income taxes are collected.

Detailed official explanations are given in Oil and Gas Fiscal Regimes:  
<http://www.energy.alberta.ca/Tenure/pdfs/FISREG.pdf>

---

**2.2C.020.j5: Dividends**

**Score:** A B C D  E

**References:**

Canada does not have a SOC, therefore, this question does not apply.

---

**2.2C.020.j6: Bonuses**

**Score:** A B C  D E

**References:**

Alberta's Department of Energy publishes that information under: Tenure Sales Statistics. Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year. See:  
<http://www.energy.alberta.ca/Tenure/877.asp>

---

**2.2C.020.j7: License fees**

**Score:** A B C  D E

**References:**

The Department of Energy provides that information. See webpage titled Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year  
<http://www.energy.alberta.ca/Tenure/877.asp>

---

**2.2C.020.j8: Acreage fees**

**Score:** A B C  D E

**Comments:**

That information for licenses is given by the Department of Energy, not ERCB, the regulatory entity.

**References:**

Information is given under Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year (see licenses question right before).  
<http://www.energy.alberta.ca/Tenure/877.asp>

---

### 2.2C.020.j9: Other (Explain in 'comments' box.)

Score: A B C D  E

**References:**

No need to add any other revenue streams.

### 2.2C Quality of reports

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#### 2.2C.021: Are periodical reports containing information on revenue generation published by the Regulatory Agency understandable?

Score: A  B C D E

**References:**

Reports are generally clear and understandable but an intermediate knowledge of extractive industries is required in order to fully understand them. They are for a public policy specialized public, at least. There is a whole series of periodical reports available for sale and historical data publicly available only.  
[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_308\\_265\\_0\\_43/http%3B/ercbContent/publishedcontent/publish/ercb\\_home/publications\\_catalogue/publications\\_available/serial\\_publications/](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_308_265_0_43/http%3B/ercbContent/publishedcontent/publish/ercb_home/publications_catalogue/publications_available/serial_publications/)

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#### 2.2C.022: How often are the periodical reports containing information on revenue generation published by the Regulatory Agency?

Score: A B  C D E

**References:**

Almost all relevant reports are published annually. A series of periodical (monthly) reports are available for sale only.  
[http://www.ercb.ca/portal/server.pt/gateway/PTARGS\\_0\\_0\\_308\\_265\\_0\\_43/http%3B/ercbContent/publishedcontent/publish/ercb\\_home/publications\\_catalogue/publications\\_available/serial\\_publications/](http://www.ercb.ca/portal/server.pt/gateway/PTARGS_0_0_308_265_0_43/http%3B/ercbContent/publishedcontent/publish/ercb_home/publications_catalogue/publications_available/serial_publications/)

### 2.2D.020 Does the Central Bank publish information on revenue generation?

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#### 2.2D.020.a: Reserves

Score: A B C D  E

**References:**

The Energy Resources Conservation Board (ESCB) is the regulatory agency and it annually published this information in its report:  
ST98-2011: Alberta's Energy Reserves 2010 and Supply/Demand Outlook 2011-2020  
[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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### 2.2D.020.b: Production volumes

**Score:** A B C D **(E)**

**References:**

The Central Bank (Bank of Canada) does not publish these statistics.

The Department of Energy of Alberta does. See:  
<http://www.energy.alberta.ca/OilSands/1513.asp>  
<http://www.energy.alberta.ca/Oil/573.asp>  
<http://www.energy.alberta.ca/NaturalGas/731.asp>  
<http://www.energy.alberta.ca/minerals/546.asp>  
For historical statistics on all sectors:  
[http://www.energy.alberta.ca/About\\_Us/1701.asp](http://www.energy.alberta.ca/About_Us/1701.asp)

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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### 2.2D.020.c: Information on prices

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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### 2.2D.020.d: Value of resource exports

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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**2.2D.020.e: Estimates of investment in exploration and development**

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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**2.2D.020.f: Production costs**

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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**2.2D.020.g: Names of companies operating in country**

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural

Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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### 2.2D.020.h: Production data by company and/or block

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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### 2.2D.020.i: Cost of subsidies or social investments paid by mineral revenue

**Score:** A B C D **(E)**

**References:**

The Central Bank does not produce this information.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

2.2D.020.j Does the Central Bank publish information on disaggregated revenue streams?

---

### 2.2D.020.j1: Production streams value

**Score:** A B C D **(E)**

**References:**

The Energy Resources Conservation Board (independent regulatory agency for this industry) publishes this information.

[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal



government.

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### 2.2D.020.j2: Government s share in PSC

Score: A B C D **E**

**References:**

Alberta does not have PSCs.

Regulatory framework is explained here, indicating the system is royalty-based.

<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

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### 2.2D.020.j3: Royalties

Score: A B C D **E**

**References:**

The Department of Energy publishes this information.

Annual data, current and historical, can be accessed here:

[http://www.energy.alberta.ca/About\\_Us/2564.asp](http://www.energy.alberta.ca/About_Us/2564.asp)

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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### 2.2D.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)

Score: A B C D **E**

**References:**

Oil and Gas fiscal regimes publication from the Government of Alberta provides explanations of the currently existing taxes and how they are calculated (royalties, land permits, and corporate income tax).

No other specific taxes are applied to the extractive sector.

<http://www.energy.alberta.ca/Tenure/pdfs/FISREG.pdf>

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### 2.2D.020.j5: Dividends

Score: A B C D **E**

**References:**

Canada does not have a SOC, therefore, this question does not apply.

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### 2.2D.020.j6: Bonuses

**Score:** A B C D (E)

**References:**

Alberta's Department of Energy publishes that information under:  
Tenure Sales Statistics. Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year.  
See:  
<http://www.energy.alberta.ca/Tenure/877.asp>

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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**2.2D.020.j7: License fees**

**Score:** A B C D (E)

**References:**

The Department of Energy provides that information.  
See webpage titled Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year  
<http://www.energy.alberta.ca/Tenure/877.asp>

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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**2.2D.020.j8: Acreage fees**

**Score:** A B C D (E)

**References:**

See answer to license fees.

**Peer Review Comments:**

Given the federal arrangement in Canada where provincial governments directly manage mineral resources and that the province of Alberta does not have a Central Bank, it is more appropriate to scored as 'E - Not Applicable.'

The Federal agency relevant here is the Bank of Canada. Other federal agencies, such as Natural Resources Canada would need to be examined as part of a larger analysis to include the federal government.

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**2.2D.020.j9: Other (Explain in 'comments' box.)**

**Score:** A B C D (E)

**References:**

No need to add any other information on revenue streams.

2.2D Quality of reports

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**2.2D.021: Are periodical reports containing information on revenue generation published by the Central Bank understandable?**

**Score:** A B C D  E

**Comments:**

Not relevant.

**References:**

The central bank of Canada (Bank of Canada) does not produce any information on the non renewable sector of the economy. It purely provides monetary and banking statistics.

**Peer Review Comments:**

See previous comment.

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**2.2D.022: How often are the periodical reports containing information on revenue generation published by the Central Bank?**

**Score:** A B C D  E

**References:**

Not relevant. See previous answers.

**Peer Review Comments:**

See previous comment

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2.2E.020 Does any other government agency or entity publish information on revenue generation?

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**2.2E.020.a: Reserves**

**Score:** A B  C D E

**Comments:**

The national statistical agency used to produce this information as well until 2007. Last report found is here:

<http://www.statcan.gc.ca/pub/26-213-x/26-213-x2007000-eng.htm>

**References:**

The Energy Resources Conservation Board (ESCB) is the regulatory agency and it annually published this information in its report:

ST98-2011: Alberta's Energy Reserves 2010 and Supply/Demand Outlook 2011-2020

[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

**Peer Review Comments:**

Oil and Gas companies listed on a Canadian stock exchange and registered in Alberta have to submit

reserve data to the Alberta Securities Commission in accordance with National Instrument 51-101. This information is made publicly available through the website [www.sedar.com](http://www.sedar.com). The Alberta Securities Commission is the prime regulator for 249 of the 393 Canadian companies with oil and gas related activities listed on the Toronto Stock Exchange and the TSX Venture exchange.

Natural Resource Canada also provides a discussion of reserve data by mineral commodity for the country of Canada before 2009. See: <http://www.nrcan.gc.ca/minerals-metals/publications-reports/3975>

As neither source covers all companies and resource extraction activities the answer to this question does not need to be modified.

---

### 2.2E.020.b: Production volumes

Score:  A  B  C  D  E

#### References:

The national statistical agency (Statistics Canada) produces a quarterly Energy Handbook with this information.

It can be found here:

<http://www.statcan.gc.ca/bsolc/olc-cel/olc-cel?catno=57-601-XIE&lang=eng>

#### Peer Review Comments:

Individual companies publicly listed on the TSX or the TSX-V and registered in Alberta are required to provide production information in accordance with National Instrument 51-101. This information is available on [www.sedar.com](http://www.sedar.com)

Natural Resources Canada also provides annual and monthly production data for mining. See: <http://www.nrcan.gc.ca/minerals-metals/statistics/4348>

---

### 2.2E.020.c: Information on prices

Score:  A  B  C  D  E

#### References:

Information on domestic energy prices (final products only) can be found in the Energy Handbook produced quarterly by Statistics Canada.

Latest sample is here:

<http://www.statcan.gc.ca/bsolc/olc-cel/olc-cel?catno=57-601-XIE&lang=eng>

Other relevant energy prices are found in the Department of Energy of Alberta statistics, as pointed out in previous answers.

---

### 2.2E.020.d: Value of resource exports

Score:  A  B  C  D  E

#### References:

Statistics Canada provides that information in its Energy Handbook on a quarterly basis.

See the latest issue at:

<http://www.statcan.gc.ca/pub/57-601-x/57-601-x2011003-eng.pdf>

#### Peer Review Comments:

Industry Canada provides data on exports over an extended period for 1) mining and quarrying and 2) oil and gas. See <http://www.ic.gc.ca/cis-sic/cis-sic.nsf/IDE/cis-sic21inte.html#int1>

---

**2.2E.020.e: Estimates of investment in exploration and development****Score:**  A  B  C  D  E**References:**

Statistics Canada used to do that until 2007.

Last report available at:

<http://www.statcan.gc.ca/pub/26-213-x/26-213-x2007000-eng.htm>

**Peer Review Comments:**

Statistics Canada provides current data over an extended period of time on capital investments into 1) mining & quarrying and 2) oil and gas sector. This data is broken down into two main asset types 1) machinery and equipment, 2) construction and engineering. See: <http://www.ic.gc.ca/cis-sic/cis-sic.nsf/IDE/cis-sic21inve.html>

In accordance with National Instrument 51-101 oil and gas companies listed on a Canadian stock exchange and registered in Alberta must provide details of exploration and development costs. See: <http://www.albertasecurities.com/Companies/OilGas/Pages/default.aspx>

This information is disclosed at [www.sedar.com](http://www.sedar.com)

---

**2.2E.020.f: Production costs****Score:**  A  B  C  D  E**Comments:**

No, see previous answers.

**References:**

No, see previous answers.

**Peer Review Comments:**

National securities regulation also requires that companies disclose production costs. See previous comment.

---

**2.2E.020.g: Names of companies operating in country****Score:**  A  B  C  D  E**References:**

None.

**Peer Review Comments:**

Industry Canada has a searchable list of Canadian companies operating in different industry categories, such as 1) oil and gas and 2) mining and quarrying. See: <http://www.ic.gc.ca/eic/site/company-entreprises.nsf/eng/home>

---

**2.2E.020.h: Production data by company and/or block****Score:**  A  B  C  D  E**References:**

None.

**Peer Review Comments:**

Publicly listed companies must supply production data by country in accordance with National Instrument 51-101. Company-based reports can be found at [www.sedar.com](http://www.sedar.com).

---

**2.2E.020.i: Cost of subsidies or social investments paid by mineral revenue**

**Score:** A B C  D E

**References:**

None.

**Peer Review Comments:**

The Alberta Ministry of Finance provides this information in the budget. See: question 2.2A.020.i.

2.2E.020.j Does any other government agency or entity publish information on disaggregated revenue streams?

---

**2.2E.020.j1: Production streams value**

**Score:** A B C  D E

**References:**

Only the Energy Resources Conservation Board (independent regulatory agency for this industry) publishes this information.

[http://www.ercb.ca/docs/products/STs/st98\\_current.pdf](http://www.ercb.ca/docs/products/STs/st98_current.pdf)

---

**2.2E.020.j2: Government s share in PSC**

**Score:** A B C D  E

**References:**

Alberta does not have PSCs.

Regulatory framework is explained here, indicating the system is royalty-based.

<http://www.energy.alberta.ca/Org/pdfs/EnergyEconomics.pdf>

---

**2.2E.020.j3: Royalties**

**Score:** A B C  D E

**References:**

The Department of Energy publishes this information.

Annual data, current and historical, can be accessed here:

[http://www.energy.alberta.ca/About\\_Us/2564.asp](http://www.energy.alberta.ca/About_Us/2564.asp)

---

**2.2E.020.j4: Special taxes (e.g. withholding taxes, excise taxes, excess earning taxes, charged on extractive companies)**

**Score:** A B C D  E

**References:**

Oil and Gas fiscal regimes publication from the Government of Alberta provides explanations of the currently existing taxes and how they are calculated (royalties, land permits, and corporate income tax).

No other specific taxes are applied to the extractive sector.

<http://www.energy.alberta.ca/Tenure/pdfs/FISREG.pdf>

---

**2.2E.020.j5: Dividends**

**Score:** A B C D  E

**References:**

Canada does not have a SOC, therefore, this question does not apply.

---

**2.2E.020.j6: Bonuses**

**Score:** A B C  D E

**References:**

Alberta's Department of Energy publishes that information under:

Tenure Sales Statistics. Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year.

See:

<http://www.energy.alberta.ca/Tenure/877.asp>

---

**2.2E.020.j7: License fees**

**Score:** A B C  D E

**References:**

The Department of Energy provides that information.

See webpage titled Public Offering of Crown Petroleum and Natural Gas Rights by Calendar Year

<http://www.energy.alberta.ca/Tenure/877.asp>

---

**2.2E.020.j8: Acreage fees**

**Score:** A B C  D E

**References:**

See answer to license fees.

---

**2.2E.020.j9: Other (Explain in 'comments' box.)**

**Score:** A B C D  E

**References:**

No other revenue streams are there to be reported on.

## 2.2E Quality of reports

---

### 2.2E.021: Are periodical reports containing information on revenue generation published by any other government agency or entity understandable?

Score:  A  B  C  D  E

**References:**

Yes, they are clearly understandable and extensive explanations on each variable and methodology are available online and in the same documents.

---

### 2.2E.022: How often are the periodical reports containing information on revenue generation published by the any other governmental agency or entity?

Score:  A  B  C  D  E

**References:**

As stated before, the Energy Handbook is prepared quarterly.

---

## 2.2 Public sector balance

---

### 2.2.023: Does the government include the SOC financial balance (its assets and liabilities) within the public sector balance or overall balance of general government in reports to the legislature?

Score:  A  B  C  D  E

**Comments:**

Canada does not have a SOC.

**References:**

Canada does not have a SOC.

---

### 2.2.024: Does the government include projections of transactions, accounts of actual spending by the natural resource funds, and their assets and liabilities, within the public sector balance or overall balance of general government in reports to the legislature?

Score:  A  B  C  D  E

**References:**

Alberta's Heritage Fund's accounts are released separately from the provincial budget. For this year's example, see:

<http://www.statcan.gc.ca/bsolc/olc-cel/olc-cel?catno=57-601-XIE&lang=eng>

---

### 2.2.025: Does the government provide information on the non resource fiscal balance in its budget proposal?

Score:  A  B  C

**References:**



The budget plan does not separate clearly which revenues do come exclusively or partially from the resource and the non-resource sectors of the economy. Therefore, no clear fiscal balance can be done from just looking at this document.

**Peer Review Comments:**


The budget includes details of the revenues from oil and natural gas royalties, bonuses and leases under the section on revenues. It calls this non-renewable resource revenues. See:  
<http://budget2012.alberta.ca/details/index.html>

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## Legal Framework and Practices

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Indicator	Score
2.3 <a href="#">Legal Framework and Practices</a>	62 

### 2.3 Legal Framework and Practices

#### 2.3.026: In the legal framework, what government agencies have authority to collect taxes and payments from resource companies?

Score: A  B C D E

**References:**

Government of Alberta's publication named "Oil Fiscal Regimes" explains in detail the responsibilities in collecting the taxes and payments from resource companies.  
<http://www.energy.alberta.ca/Tenure/pdfs/FISREG.pdf>

#### 2.3.027: Are all resource related revenues, including those collected by state owned companies, regulatory agencies, ministries, special funds or by the tax authority placed in the national treasury?

Score: A  B C D E

**References:**

In 2007, the government of Alberta requested a comprehensive and independent review of its natural resources taxation and investment policies. The final report, named "Preserving Prosperity. Challenging Alberta to save" was published in 2008 and explains how the system is designed in that province in terms of what revenue flows go directly to the treasury and what others go to specific funds.  
<http://www.assembly.ab.ca/lao/library/egovdocs/2007/altd/169925.pdf>

#### 2.3.028: Are government officials with a role in the oversight of the oil, gas or mining sector required to disclose information about their financial interest in any extractive activity or projects?

Score: A  B C

**References:**

I was not able to find any sources on this matter.

**Peer Review Comments:**

The ERCB has a Conflict of Interest Policy and Procedures. See: [www.ercb.ca/docs/eubinfo/ERCBConflictOfInterest.pdf](http://www.ercb.ca/docs/eubinfo/ERCBConflictOfInterest.pdf) Also the employees of the ERCB are subject to the requirement of the Ethics Commissioner for the Province of Alberta. The Commissioner oversees the Conflicts of Interest Act. See: <http://www.ethicscommissioner.ab.ca/oec/COI%20Act.htm>

While AIMco also has a Code of Conduct and Ethical Standards. See: [www.aimco.alberta.ca](http://www.aimco.alberta.ca)

---

**2.3.029: Is there independent external validation of internal controls of agencies in charge of receiving payments from resource companies with the objective of providing assurances of integrity of public funds and sound financial management?**

Score:  A  B  C  D  E

**References:**

The government of Alberta has an independent Auditor's Agency that reviews all the incomes and expenses of all parts of the administration and reports to the Legislature on an annual basis. It also covers special funds such as the Alberta Heritage fund.

Law detailing capacities and obligations of the Auditor's Office is here:

[http://www.qp.alberta.ca/574.cfm?page=A46.cfm&leg\\_type=Acts&isbncln=9780779742257](http://www.qp.alberta.ca/574.cfm?page=A46.cfm&leg_type=Acts&isbncln=9780779742257)

---

**2.3.030: Does the national audit office (or similar independent organization) report regularly to the legislature on its findings, including an objective analysis of agencies in charge of managing resource revenues, and are these reports published?**

Score:  A  B  C  D  E

**References:**

See details and sources provided in the previous question.

Same applies here.

---

**2.3.031: Does a Parliamentary committee scrutinize reports on resource related revenues and, if so, when does this occur?**

Score:  A  B  C  D  E

**References:**

The Standing Committee of the Albertan Legislature on Public Accounts scrutinizes public incomes and expenditures, including those from extractive industries.

See official mandate here:

<http://www.assembly.ab.ca/committees/PastReports/2011/Report%20of%20the%20Standing%20Committee%20on%20Public%20Accounts,%20Report%20on%202010%20Activities.pdf>

---

**2.3.032: Is this country an EITI candidate or compliant country?**

Score:  A  B  C  D  E

**Comments:**

Read a description of Canada's role in the EITI from Natural Resources Canada:

<http://www.nrcan.gc.ca/extractive-industries/canadas-role/2286>

**References:**

Canada is an EITI "supporting" country but its government does not feel the need to be an EITI implementing country.

Details are below explaining Canada's official position.

<http://www.nrcan.gc.ca/extractive-industries/canadas-role/2286>

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Indicator	Score
3.1.1	Context 0 

3.1.1 Context

### 3.1.1.033: Is there a state-owned company? If so, what is its role in the extractive sector?

Score: A B  C D E

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.1.1.034: How is government ownership of resource companies structured in this country?

Score: A B C  D E

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.1.1.035: Is there more than one state-owned company (SOC) operating in the extractive sector?

Score: A B  C

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.1.1.036: Do the roles and responsibilities of the SOC include provision of subsidies or social expenditures (quasi-fiscal activities)?

Score: A B  C

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

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Indicator		Score
3.2.1	Comprehensive reports	N/A
3.2.2.038	Does the SOC publish information on revenue generation?	N/A
3.2.3.038.j	Disaggregated Revenue Streams	N/A
3.2.4	Quality of reports	N/A
3.2.5.043	Audited reports	N/A

## 3.2.1 Comprehensive reports

### 3.2.1.037: Does the SOC publish comprehensive reports with information about its operations and subsidiaries?

Score: A B C D **E**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

## 3.2.2.038 Does the SOC publish information on revenue generation?

### 3.2.2.038.a: Reserves

Score: A B C D **E**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.2.2.038.b: Production volumes

Score: A B C D **E**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.c: Information on prices**

**Score:** A B C D **(E)**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.d: Value of resource exports**

**Score:** A B C D **(E)**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.e: Estimates of investment in exploration and development**

**Score:** A B C D **(E)**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.f: Production costs**

**Score:** A B C D **(E)**

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.g: Names of companies operating in country**

**Score:** A B C D (E)

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.h: Production data by company and/or block**

**Score:** A B C D (E)

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.2.038.i: Quasi fiscal activities**

**Score:** A B C D (E)

**Comments:**

There is no SOC in Alberta.

**References:**

International Energy Agency Country Review on Canada  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

3.2.3.038.j Disaggregated Revenue Streams

---

**3.2.3.038.j1: Production streams value**

**Score:** A B C D (E)

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j2: Government s share in PSC**

**Score:** A B C D (E)

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j3: Royalties**

**Score:** A B C D  E

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j4: Special taxes**

**Score:** A B C D  E

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j5: Dividends**

**Score:** A B C D  E

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j6: Bonuses**

**Score:** A B C D  E

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j7: License fees**



**Score:** A B C D **(E)**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j8: Acreage fees**

**Score:** A B C D **(E)**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.3.038.j9: Other (Describe below)**

**Score:** A B C D **(E)**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

3.2.4 Quality of reports

---

**3.2.4.039: Are the reports published by the state owned company understandable?**

**Score:** A B C D **(E)**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.4.040: How often are the reports or statistical databases containing information on revenue generation published by the state owned company?**

**Score:** A B C D **(E)**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.4.041: If the SOC is involved with quasi fiscal activities, does it publish information about them?**

Score: A B **C**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.4.042: If there are joint ventures, does the SOC (or government) publish information on its share of costs and revenues deriving from its equity participation in joint ventures?**

Score: A B **C**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

## 3.2.5.043 Audited reports

**3.2.5.043.a: Is the SOC subject to annual audits conducted by an independent external auditor to ensure that the financial statements represent the financial position and performance of the company?**

Score: A B C D **E**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.2.5.043.b: Are SOC audited reports published?**

Score: A B C D **E**

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.

<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

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Indicator	Score
3.3.1 Legal Framework and Practice	N/A

## 3.3.1 Legal Framework and Practice

### 3.3.1.044: Does the SOC have a legal obligation to publish financial reports?

Score: A B  C

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.3.1.045: Does the SOC follow internationally recognized accounting standards?

Score: A B  C

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.3.1.046: Do SOC audits include consolidated accounts that cover all of the SOC subsidiaries?

Score: A B  C

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of IEA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

### 3.3.1.047: Are officials of the SOC required to disclose information about their financial interest in any oil, gas or mining projects?

Score: A B  C

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of EIA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.3.1.048: Does the SOC publish information on the composition of its Board of Directors?**

**Score:** A B  C

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of EIA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

---

**3.3.1.049: Does the SOC publish information about the rules governing decision making by the Board of Directors?**

**Score:** A B  C

**Comments:**

Canada does not have a SOC.

**References:**

Energy Policies of EIA Countries. Canada 2009.  
<http://www.iea.org/textbase/nppdf/free/2009/canada2009.pdf>

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