

ALBERTA TRANSITION COUNCIL

BUDGET AND COSTING REPORT

Companion to the Alberta Transition Plan · Price base fiscal 2026-27 · Transition window ID to ID+24 months

PREPARED FOR THE ALBERTA TRANSITION COUNCIL

September 2026



Executive summary

This report estimates the cost of Alberta transitioning from a province to a country. The bottom line is that the one-time cost of the transition is estimated at approximately C$5.0 billion, spread over roughly three years — an average of about C$1.65 billion per year during the transition. Once the transition is complete, the additional permanent cost of operating the functions of a sovereign state is estimated at approximately C$3.63 billion per year. These figures should not be confused with pensions, benefits and other payments made directly to Albertans, or with federal transfers Alberta currently receives and would need to replace through its own revenues after independence. Those are separate fiscal flows, not additional transition costs.

What this number does not include

This is the cost of establishing the machinery of sovereign government. It does not include any negotiated settlement of federal debt or federal assets; contingent currency or liquidity support; defence equipment, since no armament, vehicles or platforms are costed in this window; federal programme spending in Alberta on First Nations and Metis services, in the order of C$3.1 billion to C$3.8 billion a year; or any obligation whose allocation depends on agreements not yet made. Every one of these is disclosed in this report and recognised at zero rather than estimated, in the domain statement that owns it.

The report sets out, domain by domain across twenty budget statements, what it would cost to stand up the functions of a sovereign state in Alberta and what Alberta would need to raise each year once the federal tier is gone.

It does not set long-term policy. Tax rates, programme design and the shape of government beyond the transition are decisions for the first legislature and for the people of Alberta. Where a costing cannot be done without assuming a policy, the assumption is stated as an assumption and identified as a decision still to be taken.

It does not forecast the economy. There is no projection of output, employment or trade, and no claim about the size of Alberta's economy in any future year. The question asked here is narrower: what does the transition cost, what does it cost to operate the functions of a sovereign state, and what must be raised to pay for the state on the other side of the transition?

How to read the figures

A one-time cost, a recurring cost and a payment to a member of the public are three different things, and this report never adds them together. Reading them as one number is the single most likely way to misread this document.

A one-time cost is spent once and stops. A recurring cost is the annual price of running a function permanently. A payout is money reaching a person — a pension, a benefit, a producer payment — which is not the cost of government, and which does not become cheaper or dearer by being administered from Edmonton rather than Ottawa.

Figures are in Canadian dollars at a fiscal 2026-27 price base. Dates are from the date of independence: ID-6 months is six months before it, ID+24 months two years after. No date is assumed here; ID follows a negotiated settlement.

The figures

	C$ MILLIONS A YEAR	
WHAT THE STATE SPENDS, A YEAR		
Added running cost	3,631.8	New to the Alberta budget
Payouts to the public	11,589.3	Money reaching people, not government
Continuing provincial spending	1,105.2	Already inside the Alberta budget
Cost met by fees and levies	270.2	Recovered from the sector regulated
Total annual spending	**16,596.5**	
HOW THAT SPENDING IS PAID FOR		
Existing provincial revenue	1,105.2	Already collected and already committed
Fees and levies	270.2	The sector funds its own regulator
Dedicated revenue	3,700.0	Employment Insurance premiums
Required from Alberta taxation	**11,521.1**	**The remainder of the 16,596.5**
REVENUE THAT STOPS, AND MUST ALSO BE RAISED		
Federal transfers ceasing	9,589.2	Health and Social Transfers, health bilaterals
TOTAL TO BE RAISED FROM ALBERTA TAXATION	**21,110.3**	**The line a tax rate must reach**
ONE-TIME TRANSITION COST — ADDED TO NONE OF THE ABOVE		
One-time transition cost	**4,957.8**	**Spent once, across three years**

of which capital	1,289.9	Systems, equipment, laboratories
average a year	1,652.6	Referendum to Transition End

Nothing here is counted twice. Continuing provincial spending once as money spent, once as the existing provincial revenue that already pays for it — so it nets to zero and never reaches the taxation line. Fee-recovered regulatory cost behaves the same way.

What Alberta taxation must raise is the added running cost, the payouts, and the federal transfers that stop, less the dedicated revenue that continues.

Federal transfers ceasing are shown because the money stops, not because a cost begins. The Canada Health Transfer, the Canada Social Transfer and the health bilaterals are revenue Alberta receives today and would no longer receive, so they must be raised rather than replaced.

The workforce

The report estimates that Alberta would need about **14,000 new permanent employees** to carry out the functions of a sovereign country, along with approximately **1,300 temporary employees** needed only during the transition. The defence-specific estimate also includes a **territorial reserve of about 1,800 members**.

Of the 14,000 permanent positions, about 6,200 are identified in detail across the different areas of government and about 400 more are stated as a domain total with no published breakdown behind them. The remaining roughly 7,500 positions are concentrated in four major areas — **policing and corrections, border services, the revenue authority and immigration**. In those areas, the report provides an overall staffing estimate rather than breaking the positions down job by job. These staffing estimates were developed from the functions Alberta would need to perform as a country; they were not simply calculated by taking a share of current federal government spending or staffing.

The largest new workforces would be in **policing and corrections, border services, social programme delivery and the revenue authority**. These are areas where Alberta would need to build significant new capacity because the functions are currently performed mainly by the federal government. As a result, they account for much of both the new staffing and the ongoing cost of operating as a sovereign country.

One-time independence settlement costs are separate

This report does not attempt to predict the financial terms of a future negotiated settlement between Alberta and Canada. For that reason, **no amount is included in the budget for a possible Alberta share of the existing federal debt**. The federal debt is shown as zero for purposes of this costing exercise, as are any federal assets that Alberta might receive as part of a settlement.

That does **not** mean the report assumes Alberta would owe nothing, nor does it take a position on what Alberta should accept in negotiations. It simply reflects the purpose of this paper. This report is intended to answer a narrower question: **what would it cost Alberta to build and operate the functions it would need as a sovereign country?** The amount of federal debt Alberta might assume, the federal assets it might receive in return, and the terms of any financial settlement would all be matters for future negotiations. Until those negotiations occur, there is no reliable number to put into the budget.

Including a speculative debt figure would therefore make the transition-cost estimate less useful rather than more accurate. Any assumed debt number would have to be matched against assumptions about the federal assets, property, infrastructure, pension interests and other financial rights that might also form part of a negotiated settlement. Because none of those outcomes is known, this report keeps them outside the transition budget and identifies them separately as matters still to be resolved.

The same approach is taken with federal spending in Alberta on **First Nations and Métis programmes**, currently estimated in this report at approximately **C$3.1 billion to C$3.8 billion a year**. That amount is identified for the reader but is not added to the transition budget. Whether Alberta would ultimately assume responsibility for any of that spending would depend on future discussions and agreements with individual First Nations and Métis governments, each proceeding on its own terms and timeline.

Other possible financial commitments are treated in the same way. Potential requirements such as emergency liquidity support, currency support and standby financial facilities are identified and disclosed, but no amount is included in the budget unless there is a sound basis for estimating an actual cost. The objective is to distinguish between **costs that can reasonably be estimated today** and **possible future obligations whose amount will depend on decisions or negotiations that have not yet occurred**.

What the report does not claim

That the estimates are precise. They are built to settle a question of scale, and where a figure is uncertain it is given as a range with the range explained.

That nothing has been left out. Where the evidence to cost something does not exist, the report says so rather than filling the gap. The postal figures are the least firm in the budget and are stated as such.

That the transition is free or cheap. It is a defined programme with a defined cost, set out to be checked line by line.

Where the detail sits

Each of the twenty budget statements is filed separately and carries its own figures, its own build, its own assumptions and its own disclosed exposures. Beneath them sits the supporting analysis behind the Alberta Transition Plan, which is the source material for everything on the transition side and which governs where it and this report differ.

Forward to Freedom is the companion question. This report asks what the transition costs; Forward to Freedom asks whether a sovereign Alberta raises enough to pay for the functions of a state once the transition has closed. Where a function appears in both, this report carries the transition provision and Forward to Freedom carries the mature cost. They are two stages of one obligation, not two estimates of the same thing.

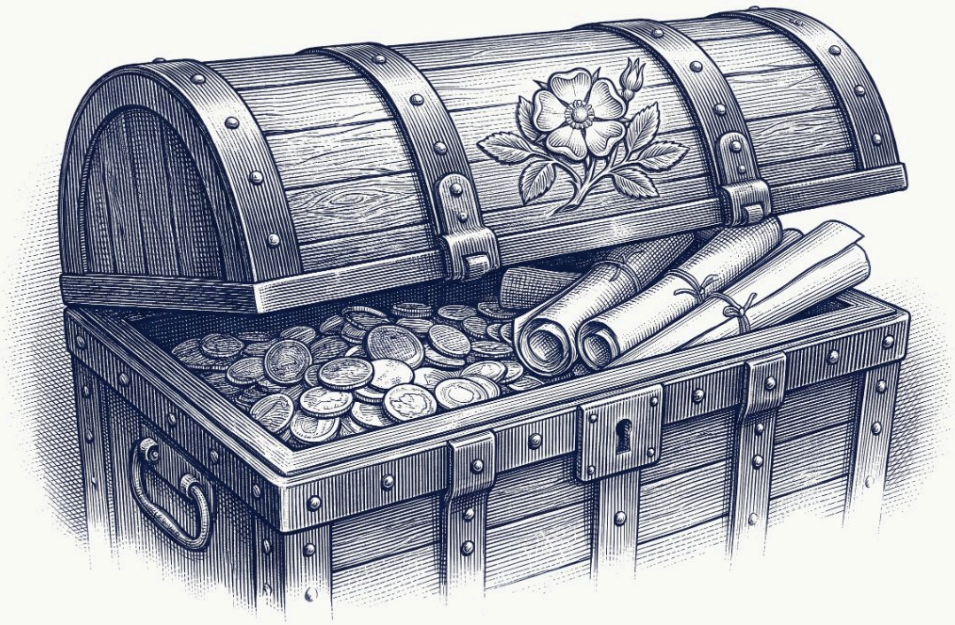
The bottom line

The bottom line is that this report estimates it would cost approximately C$5 billion in one-time spending to transition Alberta from a province to a country. That spending would be spread over roughly three years — an average of about C$1.65 billion per year — and includes the new systems, equipment, institutions and other work needed to take over the functions of a sovereign country. Once the transition is complete, those one-time costs end.

The C$5 billion figure is the answer to the central question this report asks: what would it cost to make the transition? It should not be confused with the separate ongoing costs of running a country, payments such as pensions and benefits that go directly to Albertans, or federal transfers that Alberta currently receives. Those are different financial issues and are addressed in a separate report: ‘Forward to

Freedom'. The estimated one-time cost of the transition itself is approximately C$5 billion.

The figures in this report are written to be checked. The workbook behind them is published alongside it.





ALBERTA TRANSITION COUNCIL

Budget and Costing Report

All twenty domains. Each statement is also filed separately. Dates run from ID, the date of independence - Day 1 in the Alberta Transition Plan: ID-6 months is six months before it and ID+24 months two years after, and the date itself follows from the negotiated settlement rather than being assumed here.

The window corresponds to Phase 3 of that plan, with one-time spending beginning in Phase 2 at the second referendum. It is a costing boundary and not a deadline: what continues past ID+24 months is a permanent function of government and is costed as one rather than as transition.

ISSUED	PRICE BASE	TRANSITION WINDOW	STATEMENTS
5 September 2026	fiscal 2026-27	ID to ID+24 months	20

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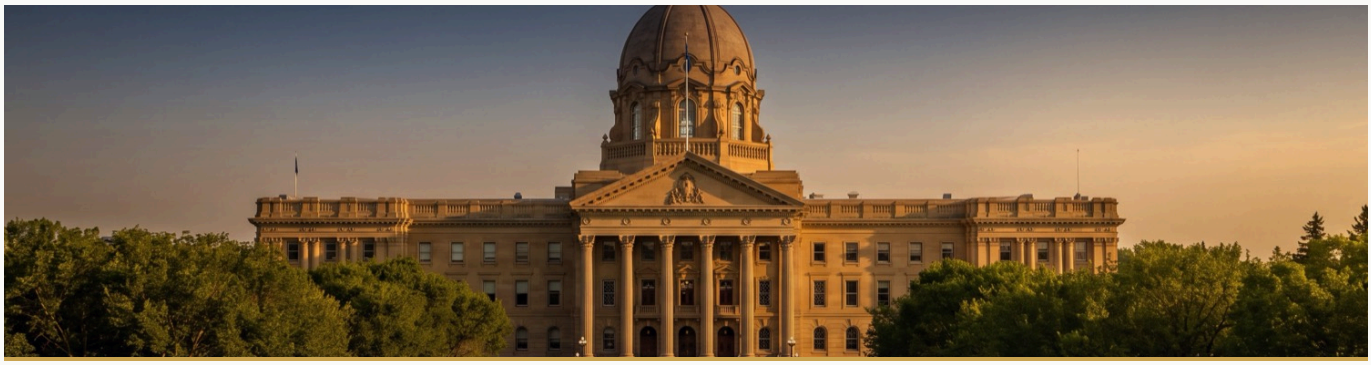
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BUDGET STATEMENT 1 · CONSTITUTIONAL PROCESS

Constitutional Process

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Constitutional Process

Alberta has no constitution of its own as an independent state, and the transition has to produce one. It is not ungoverned in the meantime: Alberta operates today under the Constitution of Canada together with its own constituting statutes, and those continue to govern until a ratified Alberta constitution commences. This domain funds the process by which that happens: a constitutional conference, the drafting and legal work behind it, the referendum machinery, and the small standing office that carries the programme from preparation through to the first legislature taking office - the first Legislative Assembly elected under Alberta's own constitution, the present Assembly continuing throughout the transition in the meantime.

What it buys is process, not institutions. There is no department here, no service delivered to the public and no permanent body created. The cost is concentrated in people, legal capacity and public process for a defined period, and it falls away when the constitution commences and the elected government takes authority.

The principle is that the constitutional process is a one-time act of state formation with a fixed end. It is costed as a programme with a completion date rather than as a function of government, and nothing in it continues past the point where the Legislative Assembly assumes responsibility for constitutional matters.

	C$M	
Added running cost, a year	0.0	New to the Alberta budget
One-time transition cost	95.0	Spent once
of which capital	5.0	
Workforce		25 temporary, 18 months

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$95.0M one-time, no recurring cost. This funds a 90-member Constitutional Conference sitting for twelve months from ID-6 months, the secretariat that supports it, a province-wide public consultation programme, and the drafting and legal work that produces a constitution for ratification. The body dissolves on delivery, so it carries no continuing charge.

The lines

	C$M	
Delegate compensation	8.0	90 delegates at half-time over 12 months, MLA-equivalent rate
Delegate travel and accommodation	2.0	60 of 90 travelling, 12 week-long sessions, commercial rates plus airfare
Constitutional Administration	4.0	25 staff fully loaded at C$150k
Conference facilities and operations	6.0	Venue, offices, security, catering, 12 months
Research, policy and drafting support	8.0	Subject-matter experts, comparative research, economic analysis
Public consultation programme	12.0	Portal, petitions, province-wide regional sessions, hearings, surveys
Constitutional Academy	16.0	Delegate education: guest lecturers, materials preparation, programme delivery
Communications and public information	10.0	Website, reports, media, public information campaigns
Printing, publications, document production	4.0	Briefing books, committee reports, draft and final constitutions
Legal and legislative drafting	8.0	Constitutional counsel, legislative drafters, legal editors
Capital	**5.0**	Submission portal and the records system that passes to the archives
Contingency reserve	5.0	5.3% of the base
Bottom-up build	88.0	

	C$M
Headroom above the build	7.0

The people

Complement: 25 temporary, 18 months. This domain's build is not divided into named post blocks, so the figure is stated whole rather than tabled.

Comparators

	FIGURE	
Chile Constitutional Convention 2021-22	C$34.4M budgeted, C$26.6M spent	155 elected members, complete constitution, 12 months. The source figures are in Chilean pesos and are printed here so the conversion can be redone: about CLP 22,000M assigned to the Convention, CLP 18,751M executed between July 2021 and June 2022, and CLP 20,920M reported spent by August 2022. The Canadian figures are conversions at 2021-22 rates and are approximate. The Convention is not the wider process - the CLP 68,000M sometimes quoted covers the two plebiscites and the delegate election as well, which are excluded here for the same reason the normal-course rule excludes Alberta's
BC Citizens' Assembly on Electoral Reform 2004	C$5.5M in 2004 dollars, C$8.5M on this budget's price base	160 members, 12 months, selected by lottery with experts appearing as presenters rather than members - the closest published precedent for the model this Conference adopts. The published figure is the C$5.5M of public funds allocated in 2004; the second figure is the same amount restated on the 2026-27 price base used throughout this budget

What these figures assume

- The Conference sits for twelve months from ID-6 months and dissolves on delivery of a draft for ratification. Extension is provided for where a durable constitution needs longer; it is not recognised, and the duration sensitivity is set out under contingency.
- Delegates are office-holders paid at an MLA-equivalent rate for half-time service. They are not employees and carry no pension or severance entitlement.
- Referendums and general elections are excluded. Running elections is a normal function of government and is met from the ordinary electoral budget whether or not there is a transition (the normal-course rule).
- Capital is limited to the two assets that outlive the body. Everything else is leased for the duration (the rule that a transitional service leases rather than buys).

Contingency, recognised at C$0

Duration. The budget assumes a Conference sitting twelve months from ID-6 months and dissolving on delivery of a draft for ratification. The paper provides for extension where a durable constitution needs longer, granted by the Government of Alberta before Constitutional Commencement and by the Legislative Assembly after it, and an extension moves this figure.

Cost here is close to linear in sitting time because almost all of it is people and leased space: C$49.0M of the C$95.0M varies with duration, a run rate of about C$4.1M a month. A three-month extension adds about C$12.2M, six months about C$24.5M and a full further year about C$49.0M, being roughly thirteen, twenty-six and fifty-two per cent on the one-time cost. Three things do not scale: the Constitutional Academy, because delegate education is front-loaded; the capital line, because the submission portal and records system are bought once; and the contingency reserve, which is sized on the base rather than on duration. Nothing is recognised for extension. The planning case remains twelve months, and an extension is a decision to be taken on the record rather than an expectation to provision against. Recognised at C$0.

How this connects to other domains

The referendums and the general election referred to in this paper are met from the ordinary electoral budget and are not costed here.

Sources

- Alberta Transition Plan supporting analysis, Constitutional Process, section 15 and the eleven budget categories at section 14.
- Chile: Convencion Constitucional budget and execution reports, 2021-22.
- BC: Citizens' Assembly on Electoral Reform final report and budget, 2004.



BUDGET STATEMENT 2

Courts & Legal

Courts and Legal System

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Courts and Legal System

Alberta already runs its own court system. The Court of King's Bench, the Court of Appeal and the Provincial Court sit under Alberta law with Alberta administration, and none of that changes. What changes is who pays for the parts Canada pays for today, and who exercises the jurisdiction Canada exercises today.

Three things move. Canada appoints and pays the superior court judges in Alberta under section 96 of the Constitution Act, and Alberta assumes that payroll. Canada prosecutes federal-statute offences through its own prosecution service, and that work transfers to an Alberta prosecutor. Canada's Federal Court exercises jurisdiction over matters that will become domestic Alberta questions, and that jurisdiction has to be received by an Alberta court with the registry and case management to handle it. Alberta also picks up the federal contribution to legal aid, which simply stops.

What the domain does not do is build new courts, new courthouses or a new judiciary. The judges already sit, the buildings already stand and the cases already run. The transition is a change of payer and a transfer of jurisdiction, executed by statute, with the systems extended rather than replaced.

	C$M	
Added running cost, a year	122.6	New to the Alberta budget
One-time transition cost	174.8	Spent once
of which capital	34.0	
Workforce		218 new permanent posts, plus 106 sitting judges whose remuneration moves to Alberta

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$122.6M a year of added running cost and C$174.8M one-time, of which C$34.0M is capital. Alberta administers its own courts today and funds Court and Justice Services at C$288.0M. The courts do not close, the judges do not change and cases in progress do not restart. What independence adds is the remuneration of 106 section 96 judges that Canada pays today, the jurisdiction the Federal Courts exercise, prosecution of federal-statute offences, and the machinery that replaces federal judicial appointment.

The lines

	C$M	
Section 96 judicial remuneration	58.6	106 section 96 offices - 83 King's Bench under the Court of King's Bench Act, 14 Court of Appeal, and supernumeraries - at a C$552,500 loaded planning rate, not a gazetted salary. The posts are not new; the payer is
Legal aid - the federal contribution that ends	16.0	Alberta funds legal aid today at C$105M in Budget 2026; Canada contributes a share which ceases. The C$16.0M Alberta share is an estimate: Canada publishes its criminal legal aid contribution nationally and not by province, so the Alberta share is apportioned rather than read from a published provincial line. This federal money ends, but it is carried here as added running cost because Alberta must fund the service, so it is not counted again in the C$9,589.2M of federal transfers ceasing
Payroll for the 218 new permanent posts	**48.0**	Built line by line under The people below: 110 prosecution, 45 administrative justice, 40 registry, 15 governance, 5 Federal Court, 3 tax appeal
ADDED RUNNING COST, a year	**122.6**	
Court case management extension	16.0	Extends the existing system to the absorbed federal-court jurisdiction

	C$M	
Registry and proceedings transfer systems	10.0	
Legal information and judgment publication	8.0	Alberta must publish its own law and judgments from Day 1
Capital	**34.0**	
Legal drafting and continuation statute	34.0	Deeming provisions validating every commission, oath, delegation, badge and seal
Case and appeal transfer	30.0	Proceedings carry-forward preserving limitation periods and appeal rights
Prosecution service transition	16.0	Continuation of existing files and authorities
Judicial appointment and governance establishment	12.0	The machinery that replaces federal appointment
Programme management and assurance	16.0	24-month stand-up
Contingency at 15%	22.8	
ONE-TIME TOTAL	**174.8**	

The people

	POSTS	C$M	
Prosecution of federal-statute offences	110	18	Alberta already prosecutes Criminal Code matters
Administrative justice	45	8	Federal tribunal jurisdiction transferring to Alberta
Federal Court jurisdiction absorbed	5	8	Judicial review, intellectual property, maritime
Registry for transferred jurisdiction	40	6	Filing, scheduling and records
Judicial appointment and governance	15	4	Judicial council, appointments and compensation commissions
Tax appeal jurisdiction	3	4	Volume is low because withholding is treated as final, not because instruments are zeroed
Permanent posts	218		
Recruitment and training		10	218 new permanent posts
Complement carried			*218 new permanent posts, plus 106 sitting judges whose remuneration moves to Alberta*

Comparators

	FIGURE	
Alberta Justice, 2026-27	C$773.0M, of which Court and Justice Services is C$288.0M	Alberta administers and funds its own courts today
Court of King's Bench Act	A Chief Justice, 2 Associate Chief Justices and 80 other justices	Plus supernumeraries and the Court of Appeal: 106 section 96 judges in Alberta
Judges Act remuneration	C$425,000, or C$552,500 loaded	Section 96 judges are appointed and paid by Canada; provinces administer the courts
A new apex court	C$0	The paper designates the existing superior court rather than constituting a new institution

What these figures assume

- Existing judges and judicial officers continue in office with tenure and remuneration preserved. A case in progress does not restart and a filed limitation period does not reset.
- The existing superior court is designated as the Alberta Supreme Court and absorbs the subject matter of the Federal Court and Federal Court of Appeal. This is a renaming and a conferral of jurisdiction, not the creation of a new institution, so no apex court is built.
- Alberta continues to administer and fund its courts as it does today. Independence moves the remuneration of section 96 judges from Canada to Alberta; it does not add judges or courts.
- Matters already heard by the Supreme Court of Canada or the Federal Courts remain with those courts to render judgment. Transfer applies to proceedings not yet heard, and is a negotiated item in the judicial-cooperation protocol.
- Alberta already prosecutes Criminal Code offences. The increment is the drug, revenue and regulatory work the Public Prosecution Service of Canada carries.

How this connects to other domains

The Alberta Protection Claims Tribunal at Immigration shares a registry with the administrative tribunals costed here. Corrections and the enforcement of judgments sit at Policing and Public Safety. Tax appeal volume is low but not nil: the no-rebates rule governs rebates and the consumption tax and does not zero Alberta's own standing levies, which continue and generate appeals, and withholding treated as final means most Albertans never file a return that can be appealed.

Sources

- Alberta Transition Plan supporting analysis, Courts and Legal System - court hierarchy, judicial continuity, case and appeal transfer.
- Alberta Budget 2026 - Justice ministry and Court and Justice Services.
- Court of King's Bench Act, RSA 2000 c C-31 - constitution of the court.



BUDGET STATEMENT 3

Indigenous Relations & Treaty

First Nations / Metis

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Indigenous Relations and Treaty

This domain funds the process by which First Nations and Metis governments decide their own arrangements with an independent Alberta. It does not fund a decision, because the decision is not Alberta's to make.

Treaties 6, 7 and 8 are between First Nations and the Crown. Whether Canada's treaty obligations pass to Alberta is a question for First Nations to decide rather than an automatic consequence of independence, and each of the forty-eight First Nations in Alberta may choose a different path: Canada continuing to administer, specified functions moving to Alberta with that Nation's agreement, a modern treaty or self-government relationship with Alberta, or a combination. The same is true of the Metis Settlements, the Metis Settlements General Council and the Otipemisiwak Metis Government. What the budget funds is a negotiating table for every rights-bearing collective, independent legal and technical capacity for each of them, a complete inventory of every federal agreement and obligation, and the records and registers that keep every right and every payment intact while those conversations happen.

Federal programme spending in Alberta on First Nations and Metis services is disclosed beside this budget as a memorandum exposure, in the order of C$3.1 billion to C$3.8 billion a year, and no part of it is recognised as an Alberta cost. It is also not one obligation but several, and only part of it is an obligation at all. Treaty promises are narrow in cash terms and large in principle — the annuities are about C$0.4 million a year in Alberta. Parliament's jurisdiction over Indians and lands reserved for the Indians is a head of power rather than a duty to spend. The great bulk of the programme spend is appropriation voted annually, carrying no statutory entitlement to any level of funding. What is enforceable is a narrower band: signed agreements, settlement and court obligations, individual entitlements, and fiduciary duties over reserve land and moneys — which attach to whoever holds the asset rather than to whoever holds the flag.

No provision is taken against that exposure, and the reason is not thrift. A provision asserts that a payment is expected, and in this domain the expectation is not Alberta's to hold: every First Nation and every Metis government decides its own arrangement, and a number written down before those conversations begin would anchor all of them. What the budget funds instead is a standing transition payment authority — legislated capacity to pay where a government elects that Alberta administer a function, sized per agreement as each is concluded and drawn only on that election — together with a reconciliation ledger recording what was assumed and from whom.

The authority costs nothing until it is drawn. The running cost recognised here is the band that arises whichever way each decision goes: continuity of the treaty annuity, status and membership administration, fiduciary administration of reserve moneys and resource revenues, and custody of records. Where an election does occur, its cash consequence is a sizing input to the sovereign liquidity plan rather than a line in this budget.

	C$M	
Continuing provincial spending, a year	12.0	Indigenous Relations and Metis Relations capacity
Added running cost, a year	23.2	New to the Alberta budget
One-time transition cost	278.3	Spent once
of which capital	18.0	
Workforce		165 permanent posts, plus 115 in the two transition secretariats across the window

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$23.2M a year of added running cost and C$278.3M one-time, of which C$18.0M is capital. Alongside them, and added to neither, a memorandum exposure of about C$3.1B to C$3.8B a year of federal programme spending whose allocation is not Alberta's to decide. This domain is shared between the First Nations Treaty Transition and Metis Transition papers and appears in both.

Some components are specific to one of them: treaty annuity continuity, the Indian Register, band membership lists and Indian Oil and Gas administration are First Nations matters and do not arise for Metis governments, while Settlement title, the Metis Settlements Land Registry and the Settlements legislation are Metis matters and do not arise for First Nations. The negotiation capacity, records custody and payment authority are common to both. What this budget funds is the process by which forty-eight First Nations, the Metis Settlements, the Metis Settlements General Council and the Otipemisiwak Metis Government each choose their own arrangement, and the records, registers and legal instruments that keep every right and payment intact while they do. It does not fund a decision, because the decision is not Alberta's.

The lines

	C$M	
Payroll	27.2	165 posts at a C$165,000 loaded rate

	C$M	
Non-pay operating	8.0	Travel across forty-eight communities and eight Settlements
FULL COST, a year	**35.2**	
Already funded	12.0	Alberta's existing Indigenous Relations and Metis Relations capacity
ADDED RUNNING COST, a year	**23.2**	
of which arises whichever pathway is chosen	23.2	Treaty annuity continuity, status and membership administration, fiduciary administration of reserve moneys and Indian Oil and Gas revenues, and records custody. None of it depends on any government's election
Independent negotiation capacity, funded	100.0	Forty-eight First Nation tables at about C$1.5M each, C$18.0M for the Metis governments and Settlements, C$10.0M for the Treaty 6, 7 and 8 tables. The papers require it 'funded, not offered'. A floor rather than a ceiling
Agreement-by-agreement inventory and rights register	26.0	The exercise the papers require before any total can defensibly be published
Legal drafting and the non-derogation framework	24.0	Reserve-title standstill, continuity agreements, the Metis Rights and Institutions Continuity Act
Records, registry freeze and data escrow	18.0	The Indian Register, band membership lists, annuity payment records and benefit files, which Alberta must be able to administer independently by ID-6 months
Indian Oil and Gas Canada continuity	12.0	Service agreement, staff and system transfer, or support for direct management
Transition payment authority and reconciliation domain	6.0	
Rights and obligations register platform	6.0	What is owed, to whom, under which instrument
Secure data environment and evidence room	5.0	Shared access and certified copies
Registry and records rebuild capability	3.0	So records continuity does not depend on the pace of any transfer
Reconciliation domain system	4.0	Auditable to the standard a settlement will be tested against
Capital	**18.0**	
Contingency at 15%	36.3	
ONE-TIME TOTAL	**278.3**	

The people

	POSTS	C$M	
Treaty relationship and implementation administration	45		
Fiscal transfer administration and reconciliation domain	35		
Indian Oil and Gas successor oversight	30		
Legal, claims and treaty land entitlement support	30		
Rights and obligations register, data and records	25		
Permanent posts	**165**		
First Nations Transition Secretariat		28	85 posts across the window. Coordination, not command over First Nations
Metis Transition Secretariat		10	30 posts across the window
Complement carried			*165 permanent posts, plus 115 in the two transition secretariats across the window*

Comparators

	FIGURE	
Indigenous Services Canada, 2026-27 planned spending	C$24,095.2M and 7,567 posts	No provincial or regional breakdown is published anywhere in the departmental plan, so any Alberta figure is derived. The plan shows spending falling to C$22,328M in 2027-28 and C$20,411M in 2028-29, so the exposure declines across the transition window on Canada's own forward profile
Alberta share of all registrants under the Indian Act	143,241 of 1,116,320, or 12.8%	Indian Register at 31 December 2024. The lower of the two defensible drivers
Alberta share of registrants on reserve or Crown land	83,676 of 531,235, or 15.8%	The higher driver, and the relevant one for the programmes that turn on residence
Treaty annuity payments, Alberta share	of the order of C$0.4M a year	An order-of-magnitude cash figure, not a headcount multiplied by the C$5 annuity: not every registrant collects and chiefs and councillors are paid more. The smallest figure in the domain and the one that cannot be allowed to fail

What these figures assume

- No part of the federal programme spend is recognised as an Alberta obligation. Whether any of it becomes one is decided by each First Nation and each Metis government separately, through the pathway it chooses. Treaty succession is itself a question for First Nations to decide rather than one Alberta can assume: the 1930 Natural Resources Transfer Agreement moved land and resource administration without carrying Canada's treaty obligations across, and nothing about independence changes who holds that decision.
- The scale of what is in play is nonetheless disclosed, because a blank in this domain reads as a claim that independence costs nothing here, and that claim cannot be supported. It is shown as a memorandum exposure beside the three streams and added to none of them.
- What is in play is not one obligation but four, and only part of it is an obligation at all. Treaty promises are narrow in cash terms and large in principle. Section 91(24) is a head of jurisdiction rather than a duty to spend. The great bulk of the programme spend is discretionary appropriation voted annually, carrying no statutory entitlement to any level of funding. What is enforceable is a narrower band of signed agreements, settlement and court obligations, individual entitlements, and fiduciary duties that attach to whoever holds the asset rather than to whoever holds the flag. Where that boundary falls in law requires constitutional counsel.
- No provision is taken against the exposure. Under the budget's standing rules the budget funds a standing transition payment authority instead - legislated capacity to pay, sized per agreement as each is concluded and drawn only where a government elects that Alberta administer a function - together with a reconciliation domain recording what was assumed and from whom. A provision would assert an expected outcome in the one domain where the outcome is expressly not Alberta's to expect, and it would anchor every table before any table opened.
- What is recognised as running cost is the band that arises whichever way each decision goes: continuity of the treaty annuity, status and membership administration, fiduciary administration of reserve moneys and Indian Oil and Gas revenues, and custody of records. The cash consequence of any election is a sizing input to the sovereign liquidity plan rather than a line in this budget.

- Independent negotiation capacity is funded for every rights-bearing collective rather than offered. Seventy-two tables are provided for: forty-eight First Nation-specific, three treaty-area, one Canada-facing, eight Metis Settlements, two Metis governments and ten credibly asserted or independent Metis communities. Under the rule that expenditure paced by other governments is bounded by that pace this is the capacity to work a pace Alberta does not set, and it is held at full value.
- Service delivery does not move. First Nations and Metis governments already plan and manage housing, infrastructure, programmes and community institutions, and they continue to do so. What the transition addresses is the legal and fiscal chain behind that delivery - which Crown is responsible, which government transfers funds, which statute authorises the programme and who holds the records.
- No pathway is presumed or imposed. A First Nation that declines a pathway is exercising a choice the framework provides rather than causing a delay, and the budget is built so that nothing depends on how many choose which.

Disclosed and not recognised

Federal programme spending in Alberta, in play and unallocated: about C$3.1B to C$3.8B a year. Indigenous Services Canada plans C$24,095.2M for 2026-27, and its own forward profile falls to C$20,411M by 2028-29. Alberta holds 12.8% of all registrants under the Indian Act and 15.8% of those on reserve or Crown land, which are the two defensible drivers and give the two ends of the range.

This is disclosed, not recognised, and is never added to any of the three streams. It is also not one obligation but four, and they behave differently. Treaty obligation is narrow in cash and large in principle: reserve lands, annuities, ammunition and twine, implements, a school on reserve and, in Treaty 6, the medicine chest - the annuities being about C$0.4M a year in Alberta. Section 91(24) is a head of jurisdiction rather than a spending duty and compels no amount. The great bulk of the programme spend is discretionary appropriation voted annually, with no statutory entitlement to any level of on-reserve education, housing or infrastructure funding.

What is enforceable is a narrower band - signed contribution agreements and ten-year grants, the Jordan's Principle obligations, the child and family services settlement, crystallised specific claims and treaty land entitlement, and individual entitlements such as status registration - together with fiduciary duties over reserve land, Indian moneys and Indian Oil and Gas revenues, which attach to whoever

holds the asset. Where that boundary falls in law requires constitutional counsel, which the supporting analysis itself requires before implementation.

Contingency, recognised at C$0

Where a First Nation or Metis government chooses an arrangement under which Alberta assumes specified programme funding, Alberta acquires that share of the memorandum exposure and no other. The trigger is that government's choice, taken at its own table on its own timing, and the amount follows the functions it agrees to move. Under this budget's rules this is met by a standing transition payment authority rather than by a provision: legislated capacity to pay, sized per agreement as each is concluded and drawn only on election, with a reconciliation domain recording what was assumed, from whom and on what terms. The authority costs nothing until drawn, states no expectation and anchors no negotiation. Its cash consequence is a sizing input to the sovereign liquidity plan at Debt and Assets, in the same way the Canada Health Transfer is. Recognised at C$0 across all forty-eight First Nations and the Metis governments, because no such choice has been made and none is presumed.

How this connects to other domains

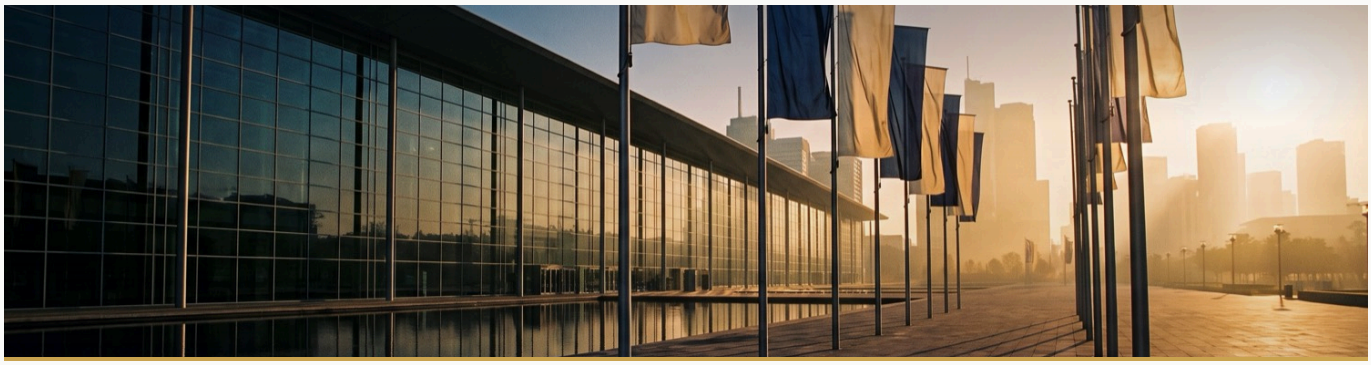
Benefit and payment continuity interfaces sit with Social Programs, health programmes with Health, child and family services with Social Programs Continuity, and Settlement policing with Policing and Public Safety - in each case the Indigenous-specific arrangement is negotiated here and delivered there. Reserve oil and gas is an Indian Oil and Gas Canada matter recorded here rather than as ordinary Crown mineral property at Energy. Reserve land and Metis Settlement land are expressly not ordinary federal or provincial assets at Debt and Assets. The non-derogation provision and Crown-succession rules are drafted at Constitutional Process.

Sources

- Alberta Transition Plan supporting analysis, First Nations Treaty Transition - Section 10 core functional breakdown, Section 11 negotiated options, Section 13 governance and decision rights.
- Alberta Transition Plan supporting analysis, Metis Transition - Section 11 resource demand, staffing and budget treatment, Section 13.
- Indigenous Services Canada 2025-26 Departmental Plan.

- Indigenous Services Canada, Population registered under the Indian Act by gender and residence, 31 December 2024.





BUDGET STATEMENT 4 · INTERNATIONAL RELATIONS

International Relations

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	International Relations

Alberta already maintains eighteen international offices. This domain converts them into the nucleus of a diplomatic network rather than building a second network alongside them, and adds the sovereign layer they cannot supply: accreditation, treaty capacity, consular protection and multilateral representation.

The scale is set by the pace of recognition rather than by ambition. Under the Vienna Convention, diplomatic relations and permanent missions exist by mutual consent, so Alberta cannot open a mission in a state that has not agreed to receive one, and no level of funding changes that. Recognition arrives in waves across the first months and accession to the larger multilateral bodies takes years. Alberta therefore stands up five to ten priority resident posts, accredits non-resident ambassadors to cover the rest, and operates through technical delegations and mission-light representation elsewhere. A network sized for broad recognition would stand largely empty for most of the transition.

What the domain does not do is buy a permanent global mission estate. Premises are leased in the priority capitals and given up or extended as the recognition position resolves, because committing capital to a permanent estate means committing it to a map of the world that is not yet drawn. Consular capacity is deliberately thin at the start which may cause issues in the first months for travelling Albertans. Use of their Canadian passport will create options.

	C$M	
Added running cost, a year	152.0	New to the Alberta budget
One-time transition cost	243.8	Spent once
of which capital	62.0	
Workforce		520: 400 new diplomatic posts on top of about 120 in the eighteen existing offices

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

The scale of this domain inside the transition window is set by the pace of recognition rather than by ambition. Diplomatic relations take place by mutual consent, so Alberta cannot open a mission in a state that has not agreed to receive one, and no level of funding changes that.

Recognition arrives in waves across the first six months and beyond, and accession to the larger multilateral bodies runs for years after the window closes. A network sized for broad recognition would stand largely empty for most of the twenty-four months. This is therefore funded to what consent allows, which under the rule that expenditure paced by other governments is bounded by that pace is a funding level matched to the task rather than a reduced one. C$152.0M a year of added running cost and C$243.8M one-time, of which C$62.0M is capital.

Alberta already maintains eighteen international offices, and the paper's design converts them into the nucleus of a diplomatic network rather than building alongside them. Five to ten priority resident posts are stood up first, with non-resident ambassadors accredited to cover the rest and mission-light representation elsewhere. What this domain adds is the sovereign layer: accreditation, treaty capacity, consular protection and multilateral representation.

The lines

	C$M	
International organisation memberships and contributions	32.0	A state pays to belong

	C$M	
Mission operating uplift	28.0	Security, accreditation, protocol and residence above an ordinary trade office
Travel, representation and communications	14.0	Diplomacy is conducted in person
Consular emergency provision	6.0	Evacuation, detention, repatriation
ADDED RUNNING COST, a year	**152.0**	
Secure communications and classified handling	22.0	A foreign ministry that cannot communicate securely is not one
Treaty and diplomatic records systems	8.0	What Alberta is party to, and on what terms
Consular case management	6.0	Shares systems with Immigration
Capital	**62.0**	
Recognition campaign	34.0	Recognition is a counterpart decision, and the campaign runs whether or not it succeeds quickly
Treaty succession and continuity review	30.0	Every treaty Canada is party to, tested for whether Alberta succeeds to it
Conversion of existing provincial offices	18.0	The eighteen offices become the nucleus
Programme management and assurance	18.0	24-month stand-up
Contingency at 15%	31.8	
ONE-TIME TOTAL	**243.8**	

The people

	POSTS	C$M	
Foreign ministry core	180		Policy, treaty and international law, protocol, recognition management
Heads of mission and diplomatic staff	120		Eight priority resident posts, non-resident accreditation elsewhere
Consular and citizen services	60		Deliberately thin at the start; honorary consuls and the diaspora carry the rest
Multilateral representation	40		United Nations, World Trade Organization, ICAO and others
New diplomatic posts	**400**		
Payroll		72	400 posts at a C$180,000 loaded rate, including overseas allowances
Mission fit-out and security		26	Eight priority posts, fitted out in leased premises rather than acquired
Mission establishment and accreditation		28	Eight priority posts
Recruitment and training of a diplomatic service		22	400 new posts
Complement carried			*520: 400 new diplomatic posts on top of about 120 in the eighteen existing offices*

Comparators

	FIGURE	
Global Affairs Canada, 2026-27	12,647 FTE and C$7,224M	At Alberta's population share, about 1,544 posts and C$882M. Alberta does not need that scale
New Zealand, Ministry of Foreign Affairs and Trade	about 1,750 staff, 60 posts in 53 countries	32.7 posts per 100,000. Alberta at 10.6 runs about a third of it, on five to ten resident posts
Cost per resident mission	about C$15M, against a New Zealand order of magnitude near C$12M	The two are in the same band once the ministry core is set aside
Alberta international offices	18, already operating and already funded	Converted into the nucleus of the network rather than duplicated

What these figures assume

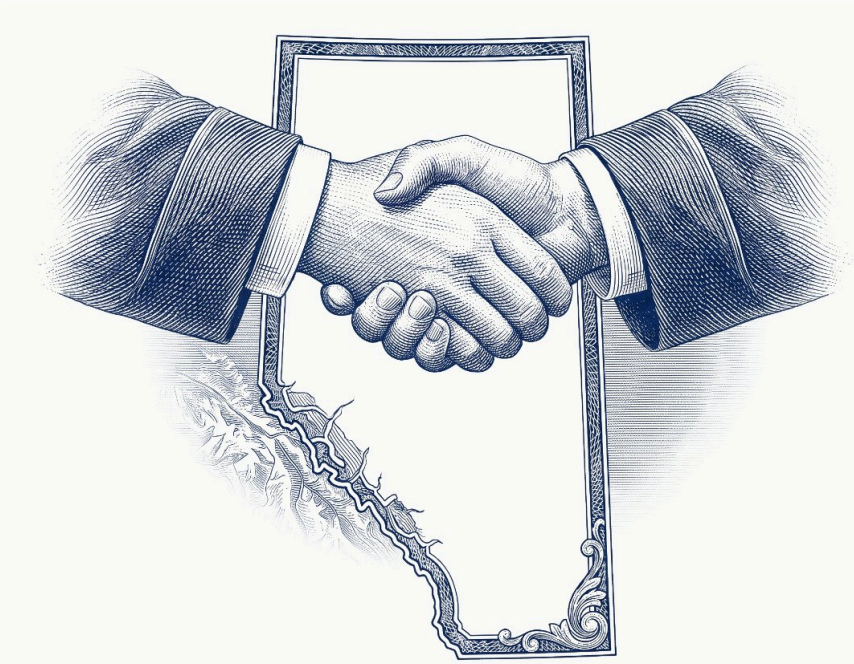
- Expenditure here is paced by other governments rather than by Alberta. Under the Vienna Convention on Diplomatic Relations, diplomatic relations and permanent missions take place by mutual consent; accession to multilateral bodies is granted, not taken; and a World Trade Organization accession typically runs five to eight years. Alberta cannot spend ahead of that pace, and the figures here are bounded by it. Every date in the recognition waves and the accession programme is an estimate rather than a commitment, and a date slipped by a counterparty is not a transition failure. What a settled Alberta eventually spends on a broad diplomatic network is a question for the first legislature.
- Alberta's eighteen existing international offices are converted into the nucleus of a diplomatic network. They are already funded and are recorded at Trade and Economic Strategy; they are not counted again here, and no parallel network is built alongside them.
- Five to ten priority resident posts are stood up first, with non-resident ambassadors accredited to cover the rest. Elsewhere Alberta operates through technical delegations, liaison offices and mission-light representation, which is the normal bridge to formal recognition rather than a failure of it.
- Consular capacity is deliberately thin at the start. Honorary consuls, technical delegates and the diaspora carry the load before missions are accredited.
- A transitional mission network leases rather than acquires, for the same reason it is small: the map of which states will receive an Alberta mission is not yet drawn, so committing capital to a permanent estate would commit it to guesses. The supporting analysis reaches the same place, stating that leased swing-space is sufficient for the first twelve to twenty-four months, and excluding permanent mission acquisition from its own range.
- Recognition is a counterpart decision rather than an Alberta one. The campaign is costed; its success is not assumed.

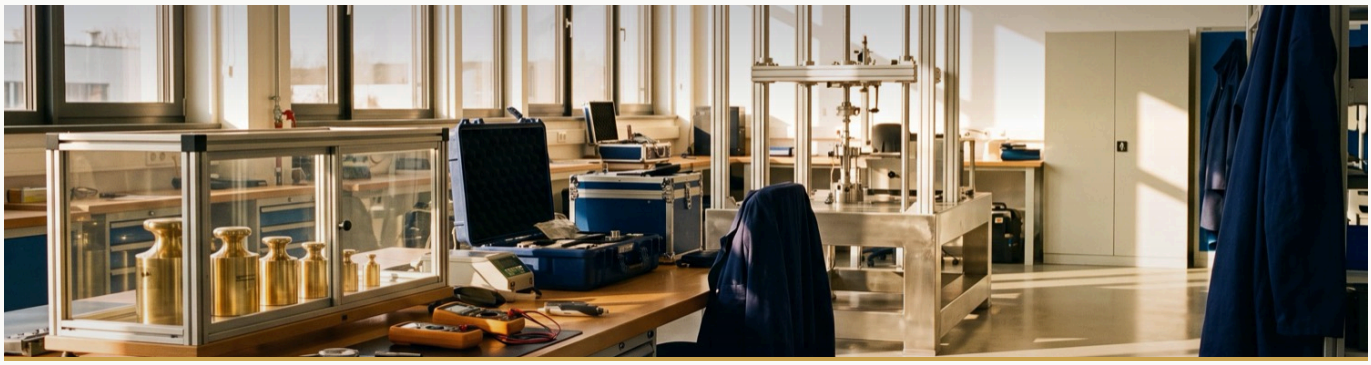
How this connects to other domains

The eighteen international offices are already funded and are recorded as such at Trade and Economic Strategy; they are not counted twice. Trade negotiation capacity sits at Trade and Economic Strategy. Passport and travel-document issuance sits at Immigration, and consular case management shares its systems. The interim tax treaty and the offender transfer agreement are negotiation instruments recorded here.

Sources

- Alberta Transition Plan supporting analysis, International Relations - scale, mission design, phasing and the stated capital exclusion.
- Global Affairs Canada 2026-27 Departmental Plan.
- New Zealand Ministry of Foreign Affairs and Trade - complement and post network.
- Government of Alberta - Alberta's international offices, 2026.





BUDGET STATEMENT 5 · REGULATORY FRAMEWORK

Regulatory Framework

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Regulatory Framework

Every business, professional and investor in Alberta holds licences, approvals, certificates and registrations that are federal today. What holds them all in place on Day 1 is not an institution but a statute: a Regulatory Continuity Act that carries forward the existing federal rules and keeps every instrument legally effective. Nobody re-applies, and no proceeding restarts.

Behind that statute Alberta stands up six small regulators, sized against what comparable small states actually run rather than against the federal bodies they replace. Competition, consumer protection and product safety merge into one authority. Intellectual property is registered rather than examined, recognising examination already done elsewhere. Insolvency supervision returns to the courts with a small statutory supervisor behind it. Legal metrology runs as a small state inspectorate over accredited private inspection bodies. Standards are adopted from international bodies by reference rather than written afresh, and radiation regulation is sized to a jurisdiction with no power reactors.

Nearly half the domain is paid for by the people who use it, through filing, registration, approval and inspection fees, in line with how each function is funded today. Three of the six offices open on a published date after Day 1 rather than on it, because the statutory continuity means nothing fails while they are being established. What Alberta does not build is a patent examination office or a large competition

bureau with deep merger economics: both are capabilities a state of Alberta's size buys or borrows rather than owns.

	C$M	
Continuing provincial spending, a year	8.0	Service Alberta consumer investigations and existing standards work
Added running cost, a year	42.8	New to the Alberta budget
Met by fees, levies or assessments	44.2	Paid by the sector regulated rather than by the treasury
One-time transition cost	246.1	Spent once
of which capital	62.0	
Workforce		370 permanent posts and 170 temporary, at the bottom of the paper's own best-in-class range

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$42.8M a year of added running cost, C$246.1M one-time of which C$62.0M is capital, and C$44.2M a year met by fees rather than by the treasury. The domain is six small regulators and the registries behind them. What holds on Day 1 is not the institutions but the statute: a Regulatory Continuity Act that carries forward existing federal law and keeps every licence, approval, certificate and proceeding legally effective, so that nobody re-applies and no proceeding restarts.

The lines

	C$M	
Fair Markets authority	42.9	Investigations, economics, testing and legal
Legal metrology	14.3	Reference standards and laboratory
Standards and accreditation	11.6	Standards licences are a real cost even when the standards are adopted
Radiation and nuclear regulation	11.4	

	C$M	
Intellectual property registry	11.4	Database, filing and public records systems
Insolvency statutory supervisor	3.5	
FULL COST, a year	**95.0**	
Met by fee and cost recovery	44.2	Filing, registration, approval and inspection fees, function by function on existing federal practice
Appropriation-funded	50.8	Enforcement and standards adoption are public goods with no fee base
Already funded	8.0	Service Alberta consumer investigations and existing standards work
ADDED RUNNING COST, a year	**42.8**	
Registry and public records platform	26.0	The paper's third red line: registry continuity cannot fail
Product safety and metrology laboratory capability	18.0	A reference standard nobody accepts is not a standard
Case management and enforcement systems	12.0	Investigations, orders, undertakings, appeals
Standards library and adoption infrastructure	6.0	Adopting international standards by reference
Capital	**62.0**	
Regulatory Continuity Act and successor legislation programme	34.0	One interpretive rule stated in the Act rather than several
Published register of carried-forward approvals	22.0	So a lender or counterparty can check that an instrument is still effective
Records rebuild	20.0	Federal authorizations, licences, inspection and enforcement histories, public registries
Recognition arrangements with Canadian, United States and United Kingdom regulators	18.0	Externally paced: each needs a counterparty signature
Programme management and assurance	14.0	24-month stand-up across six offices
Contingency at 15%	32.1	
ONE-TIME TOTAL	**246.1**	

The people

	POSTS	C$M	
Fair Markets: competition, consumer protection and product safety	175		Merged into one authority on the Irish model, rather than 315 across two offices
Legal metrology	50		A small state inspectorate over accredited private inspection bodies
Radiation and nuclear regulation	45		Sized to a jurisdiction with no power reactors. Counted once, here
Intellectual property registry	45		Registered rather than examined, recognising foreign examination
Standards and accreditation	40		A thin adoption layer over international standards
Insolvency statutory supervisor	15		Supervision returned to the courts, as in Norway, Denmark and Estonia
Permanent posts	**370**		
Regulatory coordination office as a cutover programme		28	170 temporary posts. The paper requires that it closes rather than becoming a directorate
Recruitment and training		16	370 new permanent posts
Complement carried			*370 permanent posts and 170 temporary, at the bottom of the paper's own best-in-class range*

Comparators

	FIGURE	
Competition administration	Canada 527 posts; Ireland 273 for competition, consumer protection and product safety together	At a population of 5.38 million against Alberta's 5.06 million
Intellectual property	Canada about 1,000 because it examines patents; Ireland 45 and Estonia 50	Both rely on European Patent Office and Patent Cooperation Treaty examination
Insolvency supervision	Norway, Denmark and Estonia have no insolvency regulator; Finland uses 11.5 staff	Bankruptcy runs through the courts with privately appointed trustees
Legal metrology	Norway runs a 41-person inspectorate for 5.5 million people	Canada already delegates ninety-six per cent of in-service inspections to accredited private bodies
Radiation regulation	Denmark 40, Finland 306	Finland has power reactors and Alberta does not
The paper's own complete stack	370 to 475 positions	

What these figures assume

- Continuity is statutory rather than institutional. A Regulatory Continuity Act carries forward the existing federal rules and keeps every licence, approval, certificate, registration and pending proceeding legally effective from Day 1. Nobody re-applies and no proceeding restarts, so the regulators can open on a published date afterwards without anything failing in the meantime.
- Intellectual property is registered rather than examined. Alberta recognises examination already performed elsewhere, as Ireland and Estonia do, rather than building a patent examination capability. A patent is in any event granted by a state and recognised through treaties Alberta must accede to, and accession is granted rather than taken.
- Insolvency supervision returns to the courts with a small statutory supervisor behind it, which is how Norway, Denmark and Estonia operate. In-service metrology verification is delegated to accredited private bodies, which Canada already does for ninety-six per cent of inspections.
- Fees carry what fees carry today. Recovery is assumed function by function on existing federal practice - the insolvency supervisor from the insolvency process and the intellectual property registry from filing and renewal fees, both fully; metrology and accreditation substantially; enforcement barely, because it is a public good.

- The coordination office is a cutover programme that closes. Its 170 posts are temporary and are not the beginning of a permanent regulatory directorate.

Contingency, recognised at C$0

The recovery of fees assumed here follows existing federal practice function by function rather than pushing beyond it.

Sources

- Alberta Transition Plan supporting analysis, Regulatory Framework - Section 3.5 resource demand and its international benchmarking, the deferred offices note, and the draft Regulatory Continuity Act.
- Competition and Consumer Protection Commission of Ireland; Estonian Patent Office; Norwegian Metrology Service - complements cited by the paper.
- Alberta Budget 2026 - Service Alberta and Red Tape Reduction.





BUDGET STATEMENT 6

Trade & Economic

Trade and Economic Strategy

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Trade and Economic Strategy

Alberta already runs most of its own trade function. Eighteen international offices, trade promotion staff, sector relationships and export support programmes exist today and continue unchanged. What independence adds is the sovereign layer Canada holds: trade negotiation and agreements, customs and tariff policy, export controls and sanctions, a treaty registry, and economic security analysis.

The domain writes the rules and negotiates the instruments; it does not run the border. Customs policy — the tariff schedule, classification, valuation and rules of origin — sits here, while the officers who clear goods and the systems that release them sit with the border function. Duty rates are set to zero, so Alberta builds a tariff schedule and classification capability for trade-agreement purposes without building revenue collection machinery behind it.

Much of the work in this domain is paced by other governments rather than by Alberta. Trade agreements, accessions and market-access negotiations move at the speed of the counterparty, and World Trade Organization accession runs for years beyond the transition.

What the window funds is the capacity to negotiate — interim bilateral arrangements, the United States corridor, technical equivalence files — rather than the mature agreements those negotiations eventually produce. Export support programmes are carried at continuity; they are discretionary rather than an entitlement, and the first legislature may decide otherwise.

	C$M	
Continuing provincial spending, a year	149.0	Trade promotion and investment attraction
Added running cost, a year	92.2	New to the Alberta budget
Payouts to the public, a year	294.5	Money reaching people, not the cost of government
One-time transition cost	227.7	Spent once
of which capital	50.0	
Workforce		295 new permanent posts, on top of the existing trade and investment complement

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$92.2M a year of added running cost, C$294.5M a year of trade and export programme supports paid out to exporters and producers, and C$227.7M one-time of which C$50.0M is capital. Alberta already runs eighteen international offices and funds trade promotion and investment attraction at C$149.0M. What independence adds is the sovereign layer Canada holds today: trade negotiation, customs and tariff policy, export controls and sanctions, a treaty registry, and economic security analysis.

The lines

	C$M	
Payroll	47.2	295 posts at a C$160,000 loaded rate

	C$M	
Trade-legal capacity and external counsel	18.0	Trade remedies, dispute settlement, agreement drafting
Agreement and organisation participation	12.0	Membership, accession and secretariat costs
Systems operation and trade data	9.0	Running cost of the systems below
Travel, representation and negotiation support	6.0	Negotiation is conducted in person
ADDED RUNNING COST, a year	**92.2**	
PAYOUTS TO THE PUBLIC, a year	294.5	
Customs tariff and classification system	18.0	No revenue machinery: the no-rebates rule sets the duty rate to zero
Export permit and controls system	14.0	Licensing, screening, end-use verification
Trade data and analytics	10.0	Chokepoint and dependence monitoring
Treaty and trade agreement registry	8.0	Configured, not built
Capital	**50.0**	
Trade negotiation stand-up and interim arrangements	38.0	Market access must be arranged before Day 1
Legal drafting	32.0	Customs statute, tariff schedule, trade remedies and export control law
Exporter certification bridge and business guidance	30.0	Every exporter needs documentation a counterparty will accept on Day 1
Market-access war room	16.0	ID-90 days to ID+30 days, across trade, customs, banking and energy
Programme management and assurance	18.0	24-month stand-up
Contingency at 15%	29.7	
ONE-TIME TOTAL	**227.7**	

The people

	POSTS	C$M	
Trade negotiation and agreements	140		Interim arrangements, market access, the United States corridor
Customs and tariff policy	55		Statute, schedule, classification, valuation, rules of origin. Policy only
Export controls and sanctions	40		A sovereign state must control what leaves it
Treaty and trade registry	25		What Alberta is party to, and on what terms
Economic security and chokepoint analysis	35		Import dependence, contingency sourcing
New permanent posts	**295**		
Recruitment and training		14	295 new permanent posts
Complement carried			*295 new permanent posts, on top of the existing trade and investment complement*

Comparators

	FIGURE	
Alberta international offices	18, from Seattle to Tokyo	Already operating. Seattle, Mexico City, Dallas, Minneapolis, Chicago, Washington, London, Dusseldorf, Abu Dhabi, Mumbai, New Delhi, Beijing, Shanghai, Guangzhou, Singapore, Taipei, Seoul, Tokyo
Alberta Budget 2026, trade and investment	C$149.0M	Investment attraction, regional economic development, internal and international trade
Alberta trade missions, 2024-25	28 missions supporting 454 companies	The promotion capability exists and is in use

What these figures assume

- Alberta reuses what it already has. The eighteen international offices, the trade-promotion personnel, the sector relationships and the provincial budgeting systems continue and are not rebuilt. This is the substitution model the supporting analysis recommends.

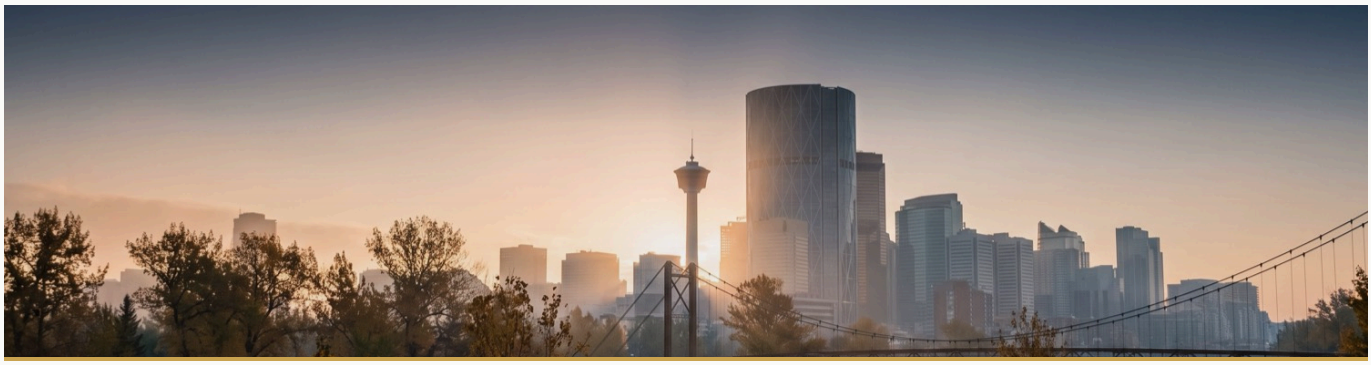
- Only the sovereign layer is new: trade negotiation, customs and tariff policy, export controls and sanctions, the treaty registry, and economic security analysis. Canada holds these today.
- Border execution is not costed here. The customs authority writes the rules; the border executes them, and that is costed at Border and Customs.
- Duty rates are set to zero under the no-rebates rule, so a tariff schedule and classification capability is built for trade-agreement purposes but no revenue collection machinery is.
- Permanent institutional build-out, trade agreement negotiation to maturity and treaty accession run from ID+5 to ID+10 years on the paper's own phasing. They are permanent functions of statehood rather than transition work, and are not costed in this window.

How this connects to other domains

Border operations are costed at Border and Customs. The paper is explicit that the customs authority 'writes the rules; it does not execute them at the border or collect the money'. Duty rates are zero under the no-rebates rule, so no revenue machinery is built. Diplomatic representation sits at International Relations and should be tested for overlap with the eighteen trade offices when that domain is reviewed.

Sources

- Alberta Transition Plan supporting analysis, Trade and Economic Strategy - substitution model, reuse and build lists, phasing table and resource demand.
- Alberta Budget 2026 - investment attraction, regional economic development and trade.
- Government of Alberta - Alberta's international offices, 2026.



BUDGET STATEMENT 7

Tax & Revenue

Taxation and Revenue

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Taxation and Revenue

Alberta already collects tax. Tax and Revenue Administration assesses and collects Alberta's corporate income tax today — Alberta is one of only two provinces that administers its own, with Quebec — and it operates the fuel tax, tobacco tax and tourism levy on the same platform. The transition uses that platform rather than replacing it.

The design principle is fewer taxes at rates set to the requirement, rather than many taxes each with its own administration. Personal income tax is added to a system that already runs corporate tax on the same taxpayer base. The costing runs a scenario with a sales tax at five per cent on the existing federal base. The rate and the base are for the Legislative Assembly to set; what is costed here is the administration behind them, which runs on the same registrants, the same filing periods and the same rules that businesses already comply with — Alberta changes who receives the return, not what is on it. A number of instruments are treated as zero-rated or ceasing in this costing scenario: customs duty, excise, and capital gains among them. Removing an instrument removes the staff, systems and audit capability behind it, so simplification reduces the size of the revenue authority rather than merely the number of forms.

What this domain does not do is build a new tax system. It processes broadly the same volume of returns it processes today, from broadly the same filers, with larger numbers on them. The added cost is the personal income tax and sales tax functions and the collections, audit and appeals capacity they require, net of what Alberta already funds and net of the instruments that fall away.

	C$M	
Continuing provincial spending, a year	159.3	Tax and Revenue Administration
Added running cost, a year	316.2	New to the Alberta budget
One-time transition cost	447.4	Spent once
of which capital	112.0	
Workforce		1,188 new permanent posts of a 1,750 complement, plus a 400-post surge

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$316.2M a year of added running cost and C$447.4M one-time, of which C$112.0M is capital. Alberta already administers its own corporate income tax through Tax and Revenue Administration, one of only two provinces that does, with Quebec, and runs its own treasury and tax policy. The full cost of a revenue authority is C$475.5M against a complement of 1,750; about C$159.3M of that is already funded in the provincial budget. What independence adds is personal income tax assessment, which the Canada Revenue Agency performs today at no charge to Alberta, and a sales tax administration Alberta has never operated.

The lines

	C$M	
Full cost of the revenue authority	475.5	1,750 permanent posts at a C$156,000 loaded rate, being C$273.0M, plus C$202.5M operating

	C$M	
less already funded in the provincial budget	-159.3	About 562 posts: corporate tax assessment and audit, tax policy, TRACS and treasury operations, and the administration of Alberta's own standing levies. With 1,188 new posts this ties to the 1,750 complement
ADDED RUNNING COST, a year	**316.2**	
Consumption tax receipt and assessment	28.0	The existing 5% tax continued under Alberta law; registrants, rate, base and filing rhythm unchanged
Personal income tax assessment and withholding reconciliation	38.0	The one capability Alberta genuinely lacks. Simplified returns, no separate capital gains computation
Taxpayer identity and account extension	18.0	Extends TRACS, which already runs assessment, objections, audit and collections
Data exchange and treaty interfaces	14.0	Information exchange with Canada and treaty partners
Security operations	14.0	A revenue authority is a standing target
Capital	**112.0**	
Registrant and account transfer	32.0	About 400,000 registrants re-point remittance rather than registering for a tax that did not exist
Payroll withholding transition	45.0	Every employer changes remittance destination and method
Data acquisition and reconstruction	48.0	Taxpayer records held by the Canada Revenue Agency; the largest irreducible line
Parallel running and rehearsal	36.0	A full tax year run in shadow before Day 1
Legal authority, legislation and regulation	26.0	A tax statute book. Quebec's Taxation Act is the precedent
Programme management and assurance	34.0	24-month stand-up
Contingency at 15%	58.4	
ONE-TIME TOTAL	**447.4**	

The people

	POSTS	C$M	
Recruitment and training		56	1,188 new permanent posts plus a 400-post surge
Complement carried			*1,188 new permanent posts of a 1,750 complement, plus a 400-post surge*

The complement for this domain is carried at domain level. A function-by-function split has not been established, and none is shown rather than one being constructed for presentation.

Comparators

	FIGURE	
Singapore, Inland Revenue Authority	1,382 staff, 23.4 per 100,000	Pure tax authority in a city-state with high automation. The efficient floor
New Zealand, Inland Revenue	3,923 staff, 55.0 per 100,000 once social policy delivery is stripped	Also delivers Working for Families, child support, student loans and KiwiSaver
Ireland, Revenue Commissioners	6,843 staff, 93.0 per 100,000 once customs is stripped	Also runs customs and excise, which Alberta carries at Border and Customs
Quebec, Revenu Quebec	about 11,000 staff, 86.5 per 100,000 once benefit delivery is stripped	The only sub-national government running its own complete personal income tax, and the precedent that it can be done. Also administers QST and collects the federal GST. The headcount is an order-of-magnitude figure rather than a published complement, so the comparison with Alberta is indicative of scale and not of a precise ratio
Alberta, proposed	1,750 posts, 35.8 per 100,000, on three taxes	The narrowest instrument set of any comparator, at 1.53 times Singapore's staffing per head. Adequately provided rather than lean

What these figures assume

- The costing runs a scenario in which withholding at source is treated as final for taxpayers with straightforward employment income, so that most Albertans never file a return that has to be assessed. Return volume rather than rate complexity drives headcount in a revenue authority, and this single design choice - which is the Legislative Assembly's to make - carries the estimate. If it is not adopted the complement moves toward the comparator midpoint of about 2,695 posts and the annual requirement rises to about C$622.9M. This is a costing scenario rather than a recommendation: the report prices a tax design, it does not propose one.
- The existing five per cent consumption tax is continued under Alberta law rather than replaced by a new retail sales tax. Registrants, rate, base and filing rhythm are unchanged; what changes is which government receives the return. Return volume does not rise.

- Alberta continues to administer corporate income tax through Tax and Revenue Administration, which already runs assessment, objections, audit and collections through TRACS. Independence adds personal income tax assessment, which is the one capability Alberta genuinely lacks.
- Alberta's own standing levies continue unchanged. The fuel tax, tobacco tax, tourism levy, insurance premiums tax, freehold mineral rights tax and liquor mark-up are provincial today, are collected and retained by Alberta today, and independence changes nothing about them. The roughly 62 posts that administer them on the existing platform are existing provincial staff inside the complement, not an addition to it. The no-rebates rule governs rebates and the consumption tax; it does not zero Alberta's own levies, which continue. Capital gains is assumed paused rather than repealed, so the statute retains the charge and the computation is suspended for the transition. Whether it resumes, and on what terms, is a decision for the Legislative Assembly
- The existing complement of about 600 posts is estimated by capability. Tax and Revenue Administration is a division inside Treasury Board and Finance and is not separately published in Budget 2026.
- Existing platforms extend rather than being replaced. A major systems integrator is not engaged, as the supporting analysis recommends.
- This domain states no revenue and supports no net fiscal position. It is the cost of administering taxes, not a forecast of what they raise.

How this connects to other domains

Employment Insurance premiums of about C$3,700M and Alberta Pension Plan contributions of about C$11,900M are collected here and costed against Social Programs Continuity and Pensions and Public Payments respectively. Customs duties are collected at the border and sit with Border and Customs. The foreign tax credit design that determines who bears non-resident withholding on pensions is owned here and is dependent on negotiations with Canada.

Sources

- Alberta Transition Plan supporting analysis, Taxation and Revenue, section 3.5 resource demand and the capability table.
- Inland Revenue Authority of Singapore; Inland Revenue Department of New Zealand; Revenue Commissioners of Ireland - published staffing.

- Alberta Budget 2026 expense summary; Alberta Tax and Revenue Administration.





BUDGET STATEMENT 8 · AGRICULTURE

Agriculture

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Agriculture

Alberta already regulates its own agriculture. Provincial meat inspection, provincial licensing and the Agriculture Financial Services Corporation all continue. What is new is the export-facing federal tier: inspection of federally licensed plants, grain grading and export certification, and the sanitary and phytosanitary agreements that let Alberta product cross a border.

The certificates matter more than the buildings. Alberta already inspects; what it does not have is a certificate a foreign buyer will accept, which is why laboratory capability and certification recognition are the two lines in this domain that are not economised on.

The larger movement in this domain is on the payments side rather than the cost side. AgriInsurance, AgriStability and AgriInvest are federal-provincial programmes that Alberta's own agency already delivers, and the supporting analysis commits to continuity with no gap and no re-enrolment for enrolled producers. Canada currently funds the larger share. When that ends, Alberta assumes roughly C$363 million a year of payments to producers. These are entitlements under agreement rather than discretionary grants: a producer who has enrolled and paid a premium is owed a payment under a rule, and that continues.

	C$M	
Continuing provincial spending, a year	45.0	Provincial food safety inspection
Added running cost, a year	136.5	New to the Alberta budget
Payouts to the public, a year	363.0	Money reaching people, not the cost of government
Met by fees, levies or assessments	23.5	Paid by the sector regulated rather than by the treasury
One-time transition cost	309.4	Spent once
of which capital	107.0	
Workforce		725 permanent and 260 temporary, accepted unchanged

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$136.5M a year of added running cost, C$363.0M a year of payouts to producers, and C$309.4M one-time of which C$107.0M is capital. Alberta already delivers crop insurance and farm income stabilisation through the Agriculture Financial Services Corporation, and already regulates provincially licensed processing. What independence adds is the export-facing inspection tier, grain grading and certification, and the federal share of producer support programmes that Canada carries today.

The lines

	C$M	
Laboratory and diagnostic services, within the lines above	—	About 95 posts. Counted inside the three lines rather than added to them, because a certificate and the laboratory behind it are one service. 470 plus 115 plus 45 plus 95 is the 725, and the 260-post surge is seasonal and temporary rather than an addition to the establishment. The surge is a carried planning figure rather than a derived one. It is the base case of a workforce model whose stated range is 150 to 420 temporary posts, it was accepted unchanged without being separately tested, and it is recognised at C$0 in this budget. No seasonal-peak analysis sits behind it. If a seasonal inspection peak proves to require paid terms, that cost falls outside the figures here

	C$M	
Met by fees on the grain trade	-23.5	Grain grading and inspection, charged as Canada charges it
ADDED RUNNING COST, a year	**136.5**	
PAYOUTS TO THE PUBLIC, a year	363.0	Federal share of AgriInsurance, AgriStability and AgriInvest, which ends on independence. An estimate and not an audited entitlement: it is 60 per cent of the C$605.0M delivered through AFSC in Budget 2026, being the standard federal share under the Sustainable Canadian Agricultural Partnership, and not a figure Agriculture and Agri-Food Canada publishes for Alberta. The AFSC annual report replaces it when the next one is filed, and the split differs between the three programmes
Laboratory capability	55.0	An export certificate is worth what the laboratory behind it is worth
Grain grading and inspection equipment	22.0	Sampling, testing and certification at terminals
Traceability and certification systems	18.0	Export certificates a foreign buyer will accept
Inspection case management	12.0	Licensing, scheduling, enforcement records
Capital	**107.0**	
Certification recognition arrangements	40.0	Recognition by foreign buyers is one of two exposures Alberta does not fully control
Legal drafting and continuation	26.0	Deeming existing CFIA and Grain Commission licences, certificates and grades valid
Records and licence transfer	22.0	Plant licences, grades, disease and pest records
Farm Credit Canada loan book transfer support	18.0	A standstill on loan terms so no producer's credit is repriced by the transition
Programme management and assurance	22.0	24-month stand-up
Contingency at 15%	40.4	
ONE-TIME TOTAL	**309.4**	

The people

	POSTS	C$M	
Food safety inspection, federally licensed plants	470	120	The export-facing tier. Alberta already inspects provincially licensed plants. About 470 of the 725 permanent posts: inspectors and veterinarians resident at federally licensed establishments, shift supervision, and the licensing and enforcement function behind them
Grain grading, inspection and export certification	115	28	Grain contracted for export must still be graded, certified and loaded on Day 1. About 115 posts at terminals and service centres, with sampling and testing operating behind them. C$23.5M of this is met by service and licence fees charged to the grain trade and only C$4.5M falls to the treasury, on the Council's ruling that Alberta charges what Canada charged for the same service. The 84 per cent recovery rate is the one the national body states for the same year
Market access and sanitary agreements	45	12	Certification recognition with foreign buyers. About 45 posts issuing sanitary and phytosanitary certificates and holding the technical side of recognition, the negotiation itself sitting at Trade and Economic Strategy
Laboratory and diagnostic services	95		The laboratory behind the certificate. Its cost sits inside the three lines above; its posts are additional.
Permanent posts	725		
Recruitment and training of inspectors		34	725 permanent posts plus a 260-post surge
Complement carried			*725 permanent and 260 temporary, accepted unchanged*

Comparators

	FIGURE	
Canadian Food Inspection Agency, 2026-27	C$1,052.3M planned expenses	At a 15% Alberta share, C$157.8M. A comparator and not a staffing plan: the 15% is a population and plant-count proxy rather than any Alberta allocation the Agency publishes, and the operative figure is the C$120.0M inspection line built above. Alberta carries two of Canada's largest federally inspected slaughter plants
Canadian Grain Commission, 2026-27	C$83.6M gross planned spending, 489 posts	At a 25% Alberta grain share, about C$20.9M of gross cost and about 122 posts. The comparator carries a warning that governs how it is read: the Commission recovers approximately 84 to 90 per cent of its costs from service and licence fees charged to the grain trade, and its net appropriation for the year is C$24.3M of which only C$6.1M is voted. A grain-grading service funded the same way would fall largely outside the treasury, and whether Alberta charges those fees is an open question recorded rather than answered here
Alberta Agriculture and Irrigation, Budget 2026	C$963.0M, of which C$605.0M is support and insurance through AFSC	The C$605.0M is published on the Budget 2026 highlights as agriculture support and insurance through the Agriculture Financial Services Corporation. The C$963.0M ministry wrap is a total of Budget 2026 line items rather than a single published figure, and both are drawn from the ministry's estimates lines. Alberta already delivers crop insurance and farm income stabilisation
Payroll share of the rebuilt running cost	58.9% at 725 posts	The right shape for an inspection service. 725 at a C$130,000 loaded rate is C$94.3M against the C$160.0M full cost of the functions, leaving C$65.7M of non-payroll operating - laboratory consumables, travel to plants and terminals, facilities and systems - which is the expected split for a service that must physically attend the thing it certifies. This calculation covers the 725 permanent posts only. The 260-post seasonal surge carries no payroll in it, and the corroboration it provides does not extend to the surge

What these figures assume

- Alberta continues to deliver crop insurance and farm income stabilisation through the Agriculture Financial Services Corporation. Payments continue on the existing schedule with no gap and no re-enrolment, and quota remains a valid, tradeable asset.
- The federal share of AgriInsurance, AgriStability and AgriInvest ends on independence and Alberta meets it. The figure is estimated at 60 per cent of the delivered programmes; the AFSC annual report would replace it, and the split differs between the three programmes.
- Alberta already inspects provincially licensed processing. The new tier is federally licensed plants selling across borders, plus grain grading and export certification.

- Existing Canadian Food Inspection Agency and Grain Commission licences, certificates and grades are deemed valid, and Alberta inspectors are formally designated.
- Whether Alberta keeps or abandons supply management is a permanent policy question deferred to the first legislature and is not costed here.

How this connects to other domains

Market access negotiation sits at Trade and Economic Strategy; only sanitary and certification-recognition work is costed here. The Farm Credit Canada loan book transfer is an asset settlement matter for Debt and Assets, with transition support costed here. Whether Alberta keeps or abandons supply management is deferred to the first legislature.

Sources

- Alberta Transition Plan supporting analysis, Agriculture - reuse and build framing, core functions, named exposures.
- Canadian Food Inspection Agency 2026-27 Departmental Plan.
- Canadian Grain Commission - organisation and complement.
- Alberta Budget 2026 - Agriculture and Irrigation.



BUDGET STATEMENT 9

Energy & Natural Resources

Energy and Natural Resources

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Energy and Natural Resources

Alberta already regulates its own energy. The Alberta Energy Regulator covers the lifecycle of energy and mineral development, the Alberta Electric System Operator runs the grid and the market, and the Alberta Utilities Commission regulates utilities. None of that changes. What independence adds is the cross-border layer Canada holds today: authorisation and lifecycle oversight of the pipelines and power lines that leave Alberta, export and import permitting, cross-border reliability arrangements, and the energy information counterparties rely on.

The new work is housed inside the institutions that already exist rather than in a new agency, which is both faster and cheaper, and it is funded the way energy regulation is funded everywhere — by the industry regulated. The Alberta Energy Regulator is entirely industry-funded through an administrative levy, and extending its authority over the export network extends that levy over the operators of that network. What reaches the treasury is the part with no levy base behind it: water science, energy statistics and a small radiation function.

Two things this domain does not do. It does not replicate the federal natural resources research programme, which is a permanent function of statehood and a de-

cision for the first legislature rather than a cost of transition. And it does not assume the United States authorisations that cross-border pipelines depend on: a Presidential Permit decision rests with the President personally, with no administrative route and no appeal, so the window funds the work of seeking those authorisations rather than the outcome.

	C$M	
Continuing provincial spending, a year	4.0	Water science in Alberta Environment
Added running cost, a year	12.7	New to the Alberta budget
Met by fees, levies or assessments	87.2	Paid by the sector regulated rather than by the treasury
One-time transition cost	215.1	Spent once
of which capital	62.0	
Workforce		345 new permanent posts and 104 temporary. The paper's own figure of 200 added staff is adopted in full for the block it describes, cross-border regulation; the remaining 145 are the paper's other separately named blocks - water science, a nuclear commission and energy information - which the 200 was never meant to cover. The two figures are not in conflict and neither is a cut

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$12.7M a year of added running cost to the Alberta budget, C$215.1M one-time of which C$62.0M is capital, and C$87.2M a year of the domain's cost met by industry levy rather than by the treasury. Alberta already operates the whole domestic resource system through the Alberta Energy Regulator, the Alberta Electric System Operator and the Alberta Utilities Commission. What independence adds is the cross-border layer Canada holds today: authorisation and lifecycle oversight of the export pipelines and international power lines, export and import permitting, cross-border reliability, and the energy information that counterparties rely on.

The lines

	C$M	
Cross-border pipeline and power line regulation	65.0	Non-pay is heavy: the paper stresses significant legal, consultation and out-sourced costs
Export and import permitting and authorization	12.4	
Federal water regulatory and science work	10.6	
Cross-border reliability and external affairs	9.8	
Energy information and export statistics	6.1	
FULL COST, a year	**103.9**	
Met by industry cost recovery	87.2	Regulator functions, levied on the operators regulated, as both regulators are funded today
Appropriation-funded	16.7	Water science and energy information have no levy base
Already funded - water science	4.0	Alberta Environment does this work today
ADDED RUNNING COST, a year	**12.7**	
Extension of regulator systems to the export network	22.0	Licensing, compliance and incident systems across the added pipeline kilometres
Incident reporting system	14.0	A named Day 1 requirement: the operator's duty to file within 24 hours cannot simply stop
Export and import permitting system	12.0	Authorizations, conditions, renewals
Energy information and export data publication	8.0	What Alberta ships, to whom, on what terms
Water science systems and data	6.0	Into Alberta Environment
Capital	**62.0**	
United States cross-border authorization programme	26.0	Presidential Permits and the federal energy and export regimes behind them
Legal drafting and deeming orders	22.0	Extending regulator authority over the export network at Day 1
Authorization inventory	16.0	Every affected authorization, its holder, its regime and its renewal trigger
Programme management and assurance	16.0	24-month stand-up
Handover of time-sensitive federal projects	14.0	Live proceedings moving to the Alberta regulators
Cross-border reliability and interchange agreements	12.0	Canada, British Columbia, Saskatchewan and Montana
Contingency at 15%	28.1	
ONE-TIME TOTAL	**215.1**	

The people

	POSTS	C$M	
Cross-border pipeline and power line regulation	200		The paper's own figure, inside the existing regulator by deeming order at Day 1
Export and import permitting and authorization	45		The paper calls this a significant growth area
Federal water regulatory and science work	40		Into Alberta Environment, on the paper's own line
Cross-border reliability and external affairs	35		The paper's new system-operator external affairs unit
Energy information and export statistics	25		Counterparties, lenders and insurers need Alberta export data published
New permanent posts	**345**		
Recruitment and training		18	345 new permanent posts
Complement carried			*345 new permanent posts and 104 temporary. The paper's own figure of 200 added staff is adopted in full for the block it describes, cross-border regulation; the remaining 145 are the paper's other separately named blocks - water science, a nuclear commission and energy information - which the 200 was never meant to cover. The two figures are not in conflict and neither is a cut*

Comparators

	FIGURE	
Canada Energy Regulator, 2025-26	C$117.0M and 546 posts, for all of Canada	
The paper's own staffing figure	200 added staff, and very little transition cost	
Alberta Energy Regulator funding model	100% industry, by administrative levy	Under the Responsible Energy Development Act. No part of it is general revenue
Canada Energy Regulator funding model	about 99% recovered from industry	So the payer is the regulated sector on both sides of Day 1

What these figures assume

- The regulator layer is recovered from the industry it regulates, because that is how both regulators are funded today. The Alberta Energy Regulator is funded entirely by an administrative levy on the oil, gas, oil sands and coal sectors, and Canada recovers about 99 per cent of the federal regulator's appropriation from the companies it regulates. Extending the Alberta regulator's mandate over the export network extends the levy over the operators of that network, so what reaches the treasury is only the part with no levy base behind it.
- The new work is housed inside institutions that already exist. The paper is explicit that any new function should sit within the Alberta Energy Regulator, the system operator or the utilities commission to reduce Day 1 complexity, and that federal capacity duplicating Alberta's own is rationalised later rather than imported now.
- Alberta's domestic resource system continues unchanged. Crown leases stay valid, Land Titles remains the anchor for surface and mineral ownership, and the regulator remains the licensing body. The transition task is legal, data and payment continuity rather than organisational invention.
- A federal research programme is not replicated inside the transition window. The paper's own build carries C$0.3B a year to replace or retain federal research, which is larger than the whole rebuilt domain. Research is a permanent function of statehood and a decision for the first legislature; no pipeline stops because a survey pauses.
- National parks and federal protected areas are excluded and recognised at C$0 unless responsibility transfers, which is the paper's own instruction.

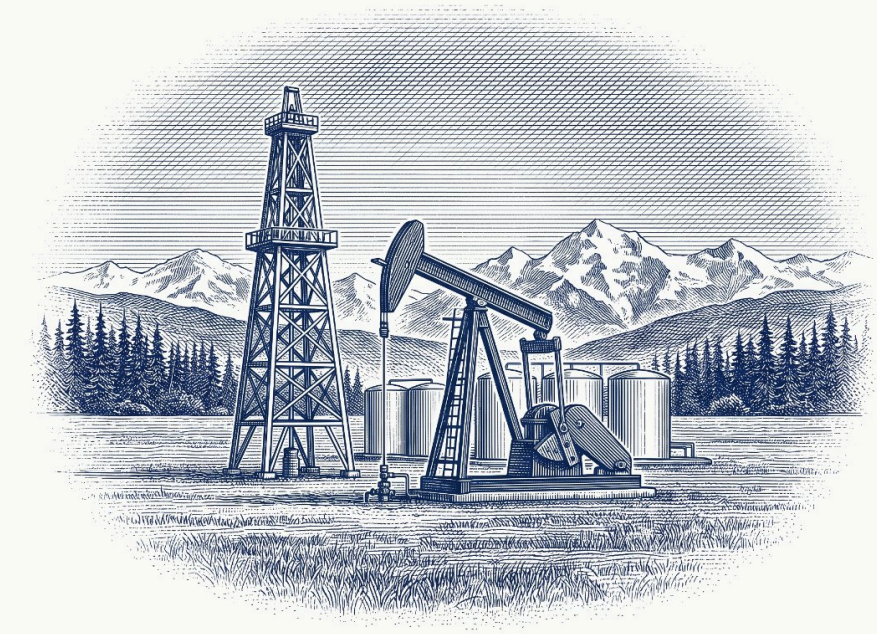
Contingency, recognised at C$0

National parks and federal protected areas are excluded on the paper's own instruction and recognised at C$0 unless responsibility transfers. Federal aerial firefighting: the paper's build carries C$0.1B a year to replace it, but Alberta runs its own wildfire programme through Forestry and Parks and what Canada contributes is not established - recognised at C$0 pending evidence of the federal line.

Sources

- Alberta Transition Plan supporting analysis, Energy and Natural Resources - Section 2 core functional breakdown, Section 5 resource demand and staffing.
- Canada Energy Regulator 2025-26 Departmental Plan, and its cost recovery model.

- Alberta Energy Regulator - mandate and administrative levy under the Responsible Energy Development Act.
- Alberta Budget 2026 - Energy and Minerals, Environment and Protected Areas, Forestry and Parks.





BUDGET STATEMENT 10

Monetary & Banking

Banking and Currency

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Banking and Currency

Nothing about money in an Albertan's pocket changes on Day 1. The Canadian dollar remains legal tender and the unit of account, deposits stay insured, salaries keep arriving by direct deposit and mortgages continue on their terms. Whether Alberta eventually issues its own currency is a decision for the Legislative Assembly and is expressly outside the transition.

What is built is the machinery behind that continuity: a monetary authority to provide liquidity and coordinate the system, a prudential supervisor for institutions that are federally regulated today, a deposit guarantee backed by the Alberta government, interim access to existing payment and clearing systems by agreement, and a financial intelligence unit. That last one is not optional. Correspondent banks withdraw from jurisdictions they read as weak on financial crime, and without correspondent relationships no Alberta institution can move money across a border whatever Alberta legislates.

Financial regulation is funded by the institutions it covers, which is how it is funded everywhere — supervision by assessment, deposit insurance by premium, payments by member funding. Sitting beside this domain, and outside it, is an external liquidity facility of the order of C$200 billion, arranged in advance to bridge any in-

terruption in federal transfers. A facility is not spending and is not costed as such, but arranging it is real work and the cost of holding it depends on the instrument obtained, which is not Alberta's choice.

One branch is planned for and not budgeted. If Canada restricts payment-system access, Alberta continues to use the Canadian dollar by unilateral declaration — no issuer can prevent that — and builds domestic clearing faster, at a resource uplift of thirty to fifty per cent.

Should Alberta go further and redenominate - a branch this budget does not adopt and does not fund - households holding Canadian dollars would take the exchange loss, and Alberta would meet it with a backstop rather than a guarantee. The distinction matters: nobody is made whole through a change of currency. Set against that loss are offsets this budget does not model - lower fuel cost, a narrower set of tax instruments, and instruments removed altogether - so what any household is left with turns on the tax design the Legislative Assembly sets as much as on the exchange rate.

How that backstop works, and what it pays, is set out under what these figures assume.

Beyond that point Alberta meets the excess: on savings, on the first C$500,000 a person, which covers the great majority of households; and on benefit income still arriving from Canada in Canadian dollars, until the Alberta Pension Plan is established. It ends when the rate recovers. It is there to stop a sustained, severe move becoming a disaster, not to leave anyone exactly where they were.

That second support matters most to older Albertans, who hold more of their wealth in cash, have no wage income that reprices, and would otherwise watch a Canadian-dollar pension buy less every month. It needs no cap, because benefit income is bounded by the benefit structure itself.

Neither support is recognised in this budget, because neither arises unless the branch does. On an ordinary move neither pays anything at all, while the same depreciation makes Alberta's Canadian-dollar debt cheaper in the new unit — so in the central case Alberta is ahead rather than behind. What the budget does recognise now is the option: the transition systems specified to hold more than one unit of account from the outset, which can only be bought while they are being built.

	C$M	
Continuing provincial spending, a year	8.0	ATB oversight, credit-union supervision, provincial debt management
Added running cost, a year	25.1	New to the Alberta budget
Met by fees, levies or assessments	26.8	Paid by the sector regulated rather than by the treasury
One-time transition cost	232.3	Spent once
of which capital	48.0	
Workforce		200 permanent posts, which is the paper's own first-year headcount rather than its mature complement

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$25.1M a year of added running cost and C$232.3M one-time, of which C$48.0M is capital, plus C$26.8M met by assessments, premiums and member fees. The domain is a monetary authority, a prudential supervisor, a deposit guarantee, a payments connection, a financial intelligence unit and a very small currency function - small because there is no new currency in this window. What holds on Day 1 is that the Canadian dollar remains legal tender and the unit of account, so nothing about money in a pocket or a mortgage on a house changes.

The lines

	C$M	
Alberta Monetary Authority core	24.7	
Prudential supervision	12.3	
Payments and settlement	11.7	Includes access fees to existing clearing and settlement rails
Financial intelligence and anti-money-laundering	7.6	
Deposit guarantee corporation	2.9	

	C$M	
Currency and monetary management	0.9	
FULL COST, a year	**59.9**	
Met by assessments, premiums and member fees	26.8	Supervision by assessment on regulated institutions, deposit insurance by premium, payments by member funding
Appropriation-funded	33.1	The monetary authority, financial intelligence and currency management have no fee base
Already funded	8.0	ATB oversight, credit-union supervision and provincial debt management
ADDED RUNNING COST, a year	**25.1**	
Payment interface and settlement connectivity	16.0	Existing rails first, a domestic system later
Supervisory returns and regulatory reporting systems	14.0	What supervisors actually work from
Market operations, reserves and liquidity systems	10.0	The machinery behind a lender of last resort
Financial intelligence and reporting systems	8.0	Reporting entity intake, analysis, disclosure
Capital	**48.0**	
Legislative programme	26.0	An Alberta Banking Act, Monetary Authority legislation and the deposit guarantee statute
Payment system access negotiation	22.0	Interim clearing and settlement access, and correspondent arrangements
Records rebuild	18.0	Account and deposit records, payment participation, deposit insurance coverage - independently administrable by ID-6 months
Correspondent banking and international recognition	14.0	Without correspondents Alberta institutions cannot move money across a border
Deposit guarantee establishment and premium framework	12.0	Coverage, assessment and funding path
Programme management and assurance	12.0	24-month stand-up
Public communication on deposit guarantees	8.0	A deposit guarantee nobody has heard of does not stop a queue
Multi-currency specification across transition systems	18.0	Revenue, benefit payment, settlement and financial management systems specified to hold and report in more than one unit from the outset. A design constraint now; a rebuild later
Conversion framework drafted and held	8.0	The statute that would set the conversion rule for contracts, wages and prices, drafted in the window and commenced only if needed
Guarantee scheme design and deposit distribution work	4.0	So that any cap could be set on evidence rather than on a round number
Contingency at 15%	30.3	
ONE-TIME TOTAL	**232.3**	

The people

	POSTS	C$M	
Alberta Monetary Authority core	90		Policy, reserves, liquidity, market operations. The paper's own range is 80 to 120
Prudential supervision	50		The paper's own range is 40 to 60
Financial intelligence and anti-money-laundering	25		What correspondent banking relationships depend on
Payments and settlement	20		Interim access to existing rails by bilateral agreement
Deposit guarantee corporation	10		Premium-funded, on the paper's own instruction
Currency and monetary management	5		Small, because no new currency is issued in this window
Permanent posts	**200**		
Recruitment and training		12	200 posts in a thin specialist market
Complement carried			*200 permanent posts, which is the paper's own first-year head-count rather than its mature complement*

Comparators

	FIGURE	
The paper's first-year headcount	about 200	
The paper's mature complement	300 to 400 as systems mature	A steady state the first legislature grows into, not a transition cost
The paper's own component ranges	monetary authority 80 to 120; supervision 40 to 60	Both blocks here sit inside them
The liquidity backstop	of the order of C$200 billion	Excluded from operating expenditure, and correctly so

What these figures assume

- The Canadian dollar remains legal tender and the unit of account throughout the window. The paper is explicit that a new currency is not required for Day 1 success and that long-term currency policy is outside its scope, so nothing is printed, nothing is distributed, and no seigniorage arises inside twenty-four months. Whether Alberta issues its own dollar is a decision for the Legislative Assembly.
- The complement is the paper's own first-year headcount of about 200 rather than its mature complement of 300 to 400. A steady state reached as systems mature is not a twenty-four month cost, and the first legislature decides how far to grow it.
- Financial regulation is funded by the institutions it covers, which is how it is funded everywhere. Prudential supervision is met by assessments on regulated institutions, the deposit guarantee by premiums on ATB, the credit unions and the legacy commercial banks, and payments by member funding. The monetary authority, financial intelligence and currency management have no fee base and are appropriation-funded.
- Payment access is obtained by agreement rather than built. Interim access to existing clearing and settlement rails runs through the window, and a domestic system is a later decision. Both the access and the correspondent relationships behind it require counterparty agreement rather than Alberta legislation.
- The financial intelligence function is not treated as discretionary. Correspondent banks withdraw from jurisdictions they read as anti-money-laundering weak links, and without correspondents no Alberta institution can move money across a border.

Contingency, recognised at C$0

Two, and the second is the largest contingency in the budget.

First, correspondent banking access is not Alberta's to grant: without correspondents, Alberta institutions cannot move money across a border whatever Alberta legislates, and a jurisdiction perceived as an anti-money-laundering weak link loses those relationships quickly, which is why the financial intelligence function is funded at full value.

Second, the adversarial branch the paper sets out at Scenario 2, in which payment-system access is lost or heavily restricted, the Canadian dollar continues in use by unilateral legal tender declaration, and the currency row of the paper's own scenario matrix reads 'Use of USD'.

The paper puts the resource uplift for that branch at 30 to 50 per cent and the compressed domestic clearing build at six to nine months, which on the figures here is C$18M to C$30M a year and C$70M to C$116M one-time. If Alberta redenominated, a backstop is adopted rather than a guarantee, and the distinction is the point: nobody is made whole through a change of currency and the budget does not pretend otherwise. Four features define it. The holder absorbs the first ten per cent of depreciation, against which sit real offsets not modelled anywhere - lower fuel cost, a smaller tax burden, instruments removed altogether.

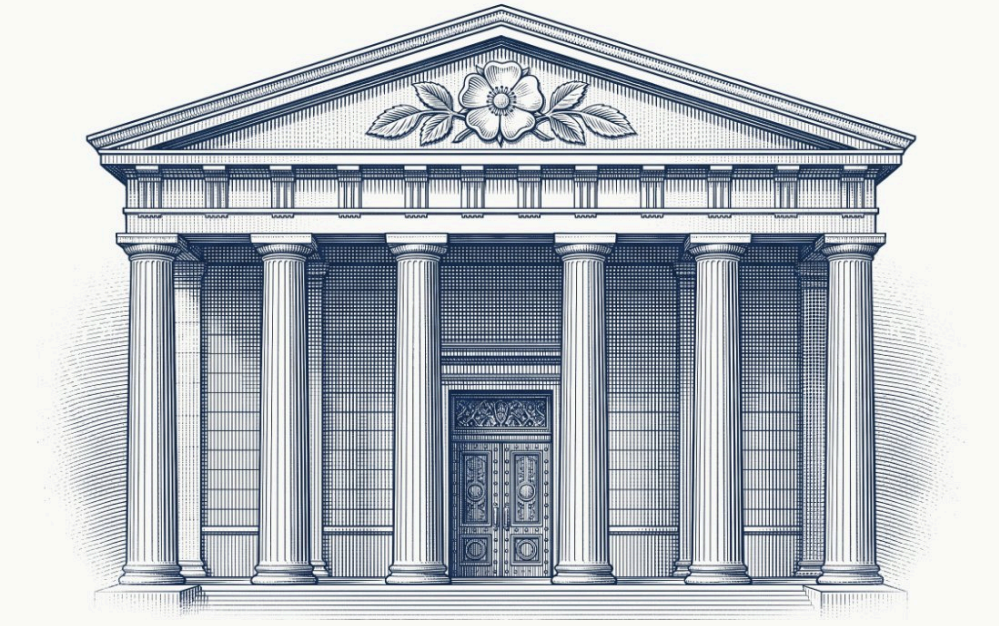
Nothing pays until the shortfall has persisted for thirty trading days, because currency markets overshoot on news and a backstop that fires on the first bad print is paying for noise. It ends when the rate recovers through the trigger. And on the asset side it is capped at C$500,000 a person, which on the modelled deposit distribution covers about 98 per cent of households and about 91 per cent of deposit value. Both are modelled estimates rather than measurements, for the reason given below: the Alberta deposit distribution that would test the cap is not published. The reference is a thirty-day average to the day before the referendum, which cannot be moved by one day's trading and does not indemnify a decline that predates the transition. On the pension side the same excess applies to benefit income arriving from Canada in Canadian dollars, for as long as the shortfall lasts and no longer than the establishment of the Alberta Pension Plan.

The shape that produces: nothing at all on a move of ten per cent or less, while the windfall on Canadian-dollar debt remains real, so that under the modelled balance-sheet assumptions the debt valuation effect initially exceeds the cost of the specified backstop; net cost beginning at about eighteen per cent sustained; and about C$14B net only at a thirty per cent move sustained two years. Because nothing is converted at a fixed rate, Alberta never takes a Canadian-dollar position and the question of arbitraging or matching one does not arise. The C$500,000 cap is a policy choice rather than a derived figure, and the Alberta deposit distribution that would test it is not published. All of it recognised at C$0.

Sources

- Alberta Transition Plan supporting analysis, Banking and Currency - the resource demand note, the staffing ranges, the currency scope limitation and the deposit guarantee premium design.

- Alberta Budget 2026 - Treasury Board and Finance; ATB Financial; Credit Union Deposit Guarantee Corporation.





BUDGET STATEMENT 11

Debt & Assets

Debt and Assets

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Debt and Assets

This is the smallest domain in the budget and the one that decides the most. Twenty-three people and a temporary negotiating surge settle the entire federal balance sheet with Canada: debt, assets inside and outside Alberta, records, pension obligations and contingent liabilities.

No settlement outcome is recognised anywhere in this budget. Inherited federal debt is carried at zero — zero principal, zero debt service, zero asset offset — with a published exposure memorandum beside it that is not a claim that Alberta owes any amount and is not a negotiating position. Per-capita shares are used to test what Canada is likely to argue and are expressly not a basis for settlement.

The asset side is costed on an assumed exchange rather than a purchase: Alberta's share of federal assets outside Alberta set against a full interest in federal assets inside it, with no cash passing between the parties, so it produces no line in the transition cost. That is a costing convention pending settlement, on the same footing as the debt figure beside it: it is not a claim on any asset and not a negotiating position, and if no exchange is agreed the consequence is a settlement outcome rather than a transition cost.

What the money buys is the capability to negotiate and to prove — contracted valuation of both sides of the exchange, external settlement counsel, a fiscal agent, an evidence room, and an auditable opening balance sheet of what Alberta owns and owes on Day 1. This domain also carries the sovereign liquidity plan, sized to bridge any loss or withholding of federal transfers, including the Canada Health Transfer, until Alberta's own revenue authority is collecting.

	C$M	
Continuing provincial spending, a year	5.0	Provincial debt management, treasury operations, investor relations
Added running cost, a year	17.6	New to the Alberta budget
One-time transition cost	92.5	Spent once
of which capital	6.0	
Workforce		23 permanent and 8 temporary, accepted unchanged from the paper

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$17.6M a year of added running cost and C$92.5M one-time, of which C$6.0M is capital. Twenty-three people and a temporary surge of eight negotiate the entire federal balance sheet - debt, assets inside and outside Alberta, records, pension obligations and contingent liabilities - and no part of the outcome is recognised anywhere in this budget. What is funded is the capability to negotiate, value, document and prove; not the settlement itself.

The lines

	C$M	
Payroll	4.1	Which reconciles exactly to the paper's own stated payroll figure
Contracted valuation and specialist advice	6.0	The paper's own model: advice is contracted rather than established
External legal counsel, settlement and documentation	5.0	

	C$M	
Fiscal agent and market advisory	4.0	A state that intends to issue debt needs an agent to issue it through
Investor communications and market engagement	2.0	The paper requires consistent public communications
Evidence room, records and systems operation	1.5	
FULL COST, a year	**22.6**	
Already funded	5.0	Provincial debt management, treasury operations and investor relations
ADDED RUNNING COST, a year	**17.6**	
Settlement negotiation programme	22.0	The entire federal balance sheet, across a multi-year table
Independent valuation of the asset exchange	14.0	Both sides of an exchange have to be valued
Evidence room and records reconstruction	12.0	The documentary basis for every claim, rebuildable without cooperation
Sovereign liquidity plan and facility arrangement	10.0	The arranging cost, not the facility
Debt and asset opening balance sheet	8.0	What Alberta owns and owes on Day 1, to an auditable standard
Programme management and assurance	6.0	
Temporary negotiation and project-control surge	2.4	
Capital	**6.0**	Evidence room and records systems
Contingency at 15%	12.1	
ONE-TIME TOTAL	**92.5**	

The people

	POSTS	C$M	
Debt accounting, reporting and treasury operations	8		
Asset accounting, custody and valuation	6		
Legal and negotiation support	5		
Evidence management and project controls	4		
Permanent posts	**23**		The paper's own complement, accepted unchanged
Complement carried			*23 permanent and 8 temporary, accepted unchanged from the paper*

Comparators

	FIGURE	
The paper's own payroll figure	about C$4.1M for 23 permanent posts	
The asset settlement	an exchange, with no cash consideration	So it produces no line in one-time cost - only a documentation and timing burden
Inherited federal debt	recognised at C$0 throughout	Principal, debt service and the federal asset offset alike

What these figures assume

- No settlement outcome is recognised anywhere. Not a debt allocation, an asset transfer, a settlement payment, a contingent liability or a balance-sheet position. What is funded is the capability to negotiate and to prove, and the exposures sit beside the budget as memoranda rather than inside it.
- The asset settlement is an exchange rather than a purchase. Alberta's share of federal assets outside Alberta is set against a full interest in federal assets inside it, and no cash passes between the parties, so nothing appears in one-time cost. What requires planning is the documentation and the timing of giving effect to it.
- Specialist advice is contracted rather than established, which is the paper's own design and the right one for a twenty-three post team. The money to contract it is what this review adds: valuation of the Alberta resource estate, external settlement counsel, a fiscal agent and market advice.
- Per-capita benchmarks are used to test the other side's likely position and are expressly not a basis for settlement. Alberta will meet obligations that are fairly and lawfully established through a complete process, and will not accept allocations that ignore assets, records, pensions, Indigenous rights or operational continuity.

Disclosed and not recognised

Two, and neither is recognised in this budget in any amount. Both are disclosed and not recognised.

Inherited federal debt: principal C$0, debt service C$0, federal asset offset C$0, with a published exposure memorandum beside it. The label is unrecognised pending

settlement: it is not a claim that Alberta owes any amount, not a claim that Alberta owes nothing, and not a negotiating position.

Recognition at zero keeps a negotiated number out of Day 1 appropriations and decides nothing about the obligation. Per-capita benchmarks are used to test Canada's likely position and are expressly not a basis for settlement. And federal transfers lost: about C$9,589M a year in total, being the Canada Health Transfer at C$7,036M, the Canada Social Transfer at C$2,198M and C$355.2M of health bilaterals.

Alberta receives no equalization, so nothing is lost there. This paper names the transfers as the sizing driver for the sovereign liquidity plan.

Contingency, recognised at C$0

The standby cost of the external liquidity facility. A central-bank swap line is free to hold and priced only on draw; a committed commercial facility carries a fee on the undrawn amount, which on a facility of the size contemplated would exceed several whole domains in this budget. Which instrument Alberta obtains is not Alberta's choice, and whether a facility of that size is obtainable before recognition settles is a prior question. Recognised at C$0.

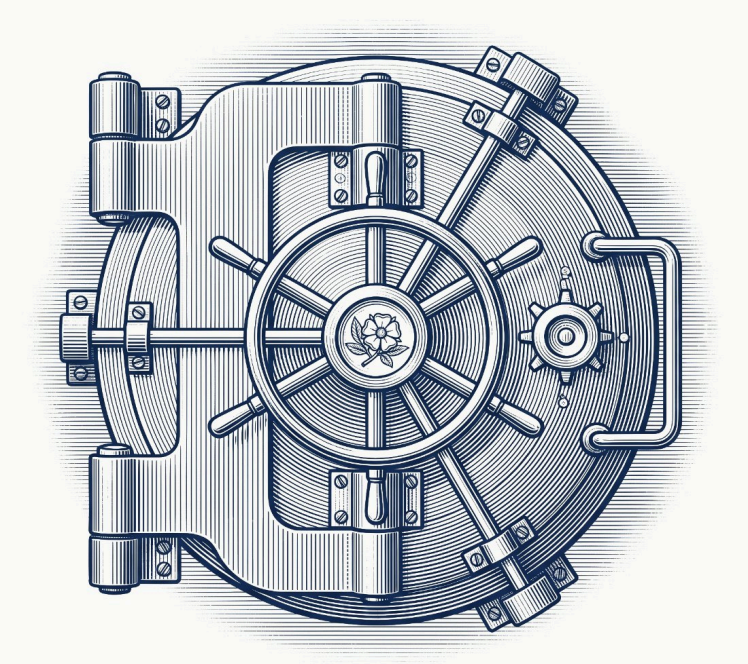
How this connects to other domains

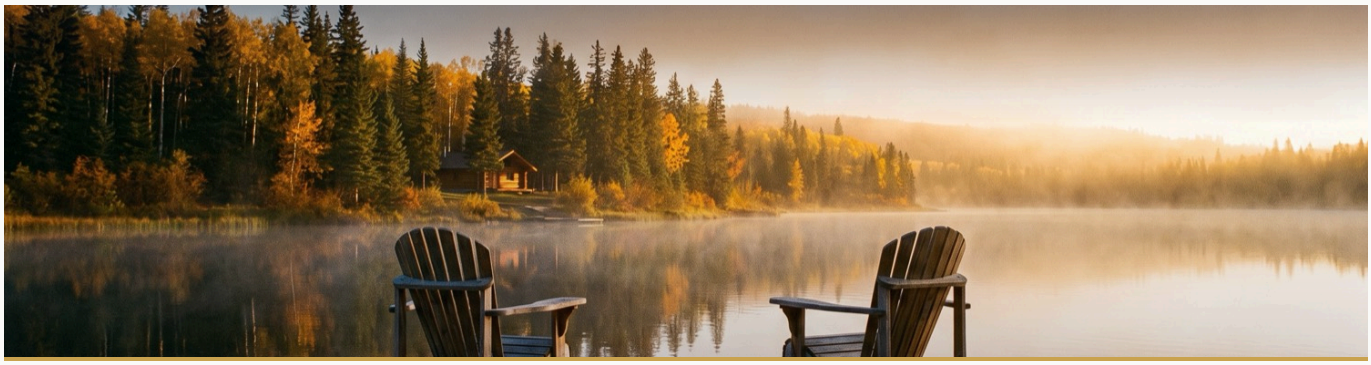
The facility itself is sized at Banking and Currency Monetary and Banking and is a Monetary and Banking instrument; the plan behind it is funded here. The Canada Health Transfer arrives from Health, which correctly declined to carry it. The Canada Pension Plan asset claim is a Debt and Assets negotiation but its benefit consequences sit at Pensions and Public Payments. Reserve land and Metis Settlement land are expressly not ordinary federal or provincial assets and are governed at Indigenous Relations and Treaty. Facilities that operating domains occupy are continuity rather than negotiable assets, on the paper's own rule.

Sources

- Alberta Transition Plan supporting analysis, Debt and Assets - staffing and budgetary considerations, the Territorial Asset Exchange framework, and the sovereign finance and liquidity plan.
- Alberta Transition Plan supporting analysis, Health - the federal transfer flows routed to this domain.
- Alberta Transition Plan supporting analysis, Banking and Currency - the external credit facility and swap line.

- Alberta Budget 2026 - Treasury Board and Finance, debt servicing and treasury operations.





BUDGET STATEMENT 12

Pensions & Public Payments

Pensions and Public Payments

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Pensions and Public Payments

Every pension and benefit payment continues. That is the whole of the design, and it is the standard the Alberta Transition Plan sets: no person lawfully entitled to a transition-protected pension immediately before Day 1 should miss a scheduled payment because governments have not finished settling with each other.

Canada already pays pensions to people living outside Canada, and its own rules govern what it can export. On the planning case Canada continues to pay what those rules allow it to pay to people in Alberta, and Alberta pays the rest from cash-flow. That split is not Alberta's to choose: some benefits are exportable under Canada's rules and some are not, and the Guaranteed Income Supplement in particular is not exportable at all. Where Canada continues to pay, a non-resident withholding tax applies until a tax treaty removes it, which is a timing exposure rather than a permanent charge.

What Alberta builds is not a benefits system. It is enough administration to make the correct payments to the correct people with accuracy and auditability and the least process that will serve — a registry, a payment capability and a contact point, using tools that already exist. The Alberta Pension Plan holds no assets inside the

transition window, so nothing here assumes one. Forward to Freedom costs the steady state on the other side of that, where a funded Alberta Pension Plan meets the retirement obligations from its own assets rather than from general revenue; the two describe the same obligation at different stages. A single consolidated payments platform serving every benefit is a sensible long-term design and an unnecessary one for twenty-four months; it is recorded as an optimisation for the longer horizon rather than built now.

	C$M	
Added running cost, a year	35.0	New to the Alberta budget
Payouts to the public, a year	2,132.5	Money reaching people, not the cost of government
One-time transition cost	164.4	Spent once
of which capital	26.0	
Workforce		Sized to a part-book operation: 255,959 paid against a 652,436-record registry

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$35.0M a year of added running cost, C$2,132.5M a year of payouts to Alberta seniors, and C$164.4M one-time of which C$26.0M is capital. Canada's own rules for paying benefits to people outside Canada divide this domain, and they divide it unevenly.

The Guaranteed Income Supplement cannot be paid outside Canada at all, so Alberta meets all C$1,630.3M of it. Old Age Security can be exported only by those with twenty years of Canadian residence, so Alberta meets C$502.2M for the cohort who cannot. The remaining C$5,775.3M of Old Age Security, and the Canada Pension Plan in full, continue to be paid by Canada as they are to any other non-resident. Alberta pays 27 per cent of the pension book from cashflow and administers what it pays.

The lines

	C$M	
Old Age Security programme principal	6,277.5	652,436 beneficiaries. The March 2024 month of C$468.405M annualised and indexed 11.68% to the 2026-27 price base; it is not a 2024 actual
Guaranteed Income Supplement programme principal	1,630.3	203,764 beneficiaries, income-tested. The March 2024 month of C$121.645M on the same annualisation and index
Total pension book	**7,907.7**	
GIS - not exportable, Alberta pays in full	1,630.3	Stops after six months outside Canada, without exception
OAS - short-residence cohort	502.2	The planning assumption is that 8 per cent of Alberta recipients hold under twenty years' residence and so lose the pension when Canada stops exporting it. The sensitivity runs 5 to 15 per cent, which is C$313.9M to C$941.6M, and the range is the honest width of the question: no government publishes the distribution of recipients by years of residence, so the share cannot be measured from any source. Alberta's high rate of in-migration argues the true share is at or above rather than below the assumption
Programme principal met by Alberta	2,132.5	
Full-book registry and reconciliation	14.0	652,436 records maintained whether Canada pays them or not
GIS determination and annual redetermination	11.0	The expensive kind of administration
OAS short-residence payment operations	4.0	About 52,000 recipients
Contact centre and appeals	6.0	Standing capability across the full book
ADDED RUNNING COST, a year	**35.0**	
PAYOUTS TO THE PUBLIC, a year	2,132.5	Money Alberta seniors already receive. Not a cost of independence
Master beneficiary registry	11.0	Full book under Alberta control, operable without live federal access
GIS income determination and tax data interface	6.0	Annual redetermination for 203,764
Payment channel and banking file	4.0	On the rails the province already runs for the Alberta Seniors Benefit and AISH
Case management, exceptions and contact centre technology	5.0	Configured, not built
Capital	**26.0**	

	C$M	
Beneficiary data acquisition and validation	38.0	The full 652,436-record book, not just the quarter Alberta pays
Bank validation and beneficiary confirmation campaign	16.0	Continuity depends on banking data more than on fund ownership
Payment rehearsal and parallel running	12.0	Three shadow cycles before Day 1
Contact centre surge	12.0	92 FTE-years over a 90-day surge
Recruitment and training	9.0	Sized to the part-book operation
Legal authority, regulations and emergency payment powers	14.0	Including authority to pay entitlements from Alberta funds pending settlement
Programme management and assurance	16.0	24-month stand-up
Contingency at 15%	21.4	
ONE-TIME TOTAL	**164.4**	

The people

Complement: Sized to a part-book operation: 255,959 paid against a 652,436-record registry. This domain's build is not divided into named post blocks, so the figure is stated whole rather than tabled.

Comparators

	FIGURE	
Guaranteed Income Supplement outside Canada	not payable beyond six months	Old Age Security Act. No residence history overcomes it
Old Age Security outside Canada	twenty years' residence after age 18, else stops at six months	Old Age Security Act
Canada Pension Plan outside Canada	fully exportable, no residence test	An earned contributory entitlement
Alberta OAS per beneficiary	C$717.93 a month against a national C$713.54	March 2024, computed from the monthly beneficiary counts and amounts Employment and Social Development Canada publishes by province: C$468,404,588 across 652,436 Alberta beneficiaries, against C$5,125,426,945 across 7,183,114 nationally. Both figures reproduce exactly. The comparison is weaker than it looks and is not used as evidence: Alberta is third lowest of the twelve provinces and territories on this measure, and clears the national average only because Ontario and British Columbia, together half of all beneficiaries, sit below it. Every Atlantic province, Quebec, Manitoba, Saskatchewan and the territories are above Alberta. On the March 2025 month the gap closes to C$0.72
Share of Alberta recipients below twenty years' residence	not published anywhere	No source publishes the distribution of Old Age Security recipients by years of Canadian residence, or the count of partial pensions. The actuarial report, the departmental datasets and the census all lack it, and the department states in terms that residence years are not held in its database. The 8 per cent used here is a planning assumption with a stated range, not a measured share
Alberta Seniors Benefit	of the order of 160,000 to 195,000 monthly income-tested payments	Already operating in the province, on the same kind of system. The lower figure is the Alberta Seniors Benefit stream alone and the higher the wider seniors financial assistance envelope, and the range is the distance between the two definitions
Withholding on social security: statutory default 25%, reduced only by treaty	25% statutory; 0% for the United States and United Kingdom; 15% for Bangladesh, Bulgaria, Cyprus, Senegal, Tanzania and Trinidad & Tobago; 18% for the Dominican Republic	CRA published rates. The reduced rate covers CPP, QPP and OAS, and recipients cease to be subject to the OAS recovery tax

What these figures assume

- Canada treats an independent Alberta as it treats any other country for benefit payment purposes, applying its existing export rules rather than making a special arrangement in either direction.
- Eight per cent of Alberta Old Age Security recipients hold fewer than twenty years of Canadian residence after age 18. The sensitivity runs from five to fifteen per cent, being C$1,944.1M to C$2,571.9M of programme principal.
- A social security agreement with Canada would move part of the short-residence Old Age Security book back to Canada. Canada already credits foreign residence under such agreements, so the twenty-year test is not fixed for a country that has one. The planning case treats Alberta as an ordinary foreign country with no agreement, which is the conservative end; an agreement reduces what Alberta pays rather than increasing it.
- Benefit design does not change. Every recipient receives what they receive today, on the same eligibility rules and at the same rate.
- Existing Alberta capacity is configured rather than replaced - the Alberta Seniors Benefit, AISH, the health registry and Treasury Board payment infrastructure.
- The registry is built to the full 652,436-record book even though Alberta pays about 255,959 of them, so that a federal withdrawal is a volume problem rather than a capability problem.
- The Alberta Pension Plan holds no assets within the transition window and pays nothing. Its steady-state role begins only when a settlement completes.
- An interim tax treaty or continuity arrangement forms part of the negotiation package. The statutory default on benefits paid to a non-resident is 25 per cent, not 15: the reduced rates are treaty rates, and Canada's conventions run from nil for the United States and United Kingdom through 15 per cent for a group including Tanzania to 18 per cent for the Dominican Republic. The planning rate of 15 per cent therefore assumes Alberta obtains a treaty of that middle kind rather than no treaty at all. If no agreement is reached the statutory 25 per cent applies, which is the C$3,243.8M case shown as a contingency; a nil-rate treaty of the United States kind removes the charge entirely. Alberta negotiating no better terms than Tanzania is a conservative planning choice, not the default outcome

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Contingency, recognised at C$0

Currency: if Alberta redenominates in the adversarial branch at Banking and Currency, pension income continuing to arrive from Canada in Canadian dollars de-

preciates against an economy pricing in United States dollars. This is a flow exposure that a deposit backstop does not reach and it falls on the group least able to absorb it.

The instrument is the same backstop adopted at Banking and Currency, on the same terms and measured against the same reference rate. It runs no longer than the establishment of the Alberta Pension Plan. On the C$12,975.3M a year Canada continues to pay, that is nothing at ten per cent or less, about C$649M a year at fifteen per cent and about C$1,298M a year at twenty. It is the better targeted of the two currency supports, because benefit income is bounded by the benefit structure itself - the seniors benefit is clawed back at higher incomes and the contributory maximum is fixed - so unlike deposits there is no long tail of large recipients and no cap is required.

Recognised at C$0.

Withholding: non-resident withholding on the C$12,975.3M Canada continues to pay: planning rate 15%, being the rate the CRA publishes for social security under Canada's conventions, at C$1,946.3M a year until an agreement lands. Nil under a negotiated exemption; C$3,243.8M only if no agreement is reached at all. Scenario 3, Canada refusing to pay or administer: C$5,775.3M principal plus C$30M administration.

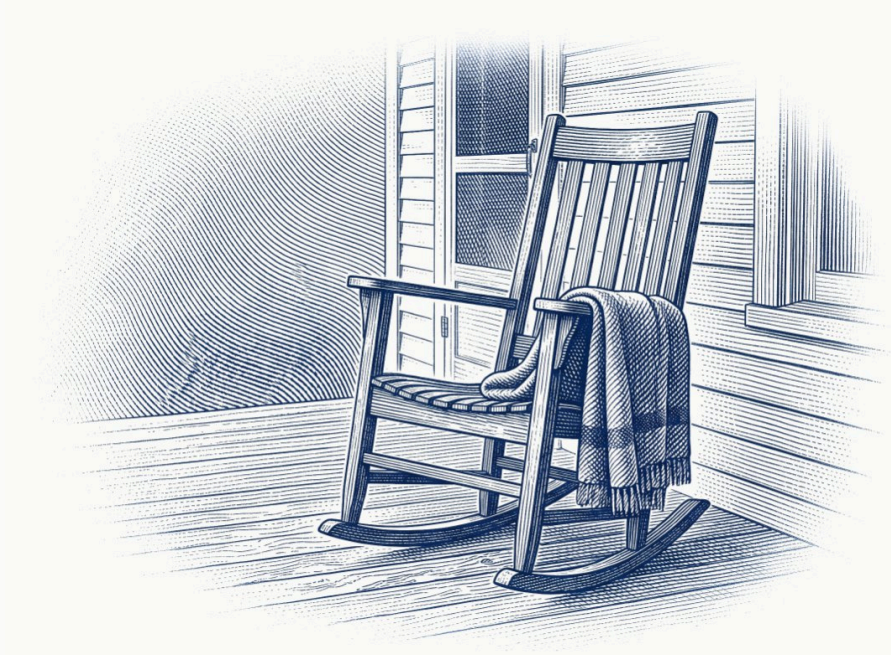
Veterans: a successor schedule of C$665M recurring, C$125M one-time and a C$156M reserve is costed here and recognised at C$0. It is recognised at nil because the obligation is Canada's and nothing supports assuming it transfers.

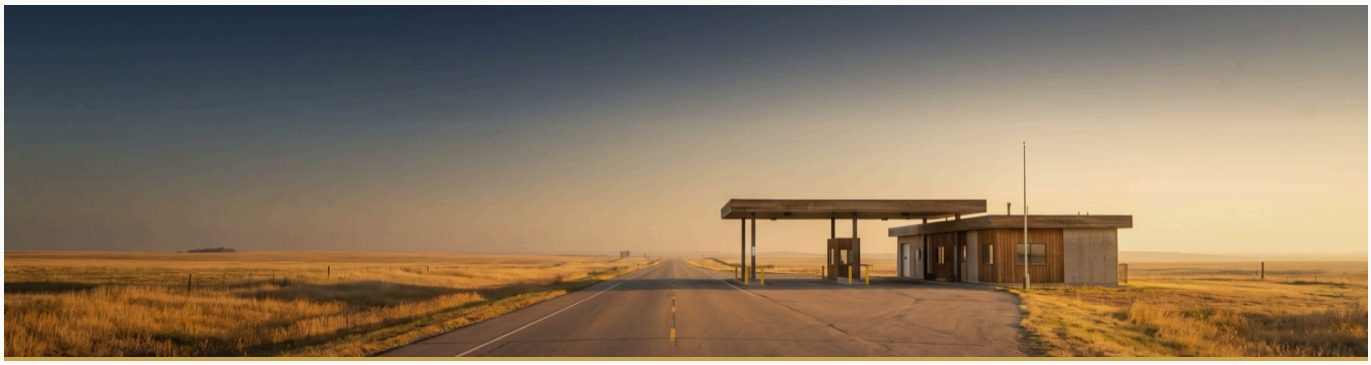
Canada's own rule is that it does not depend on where the veteran lives: under the Veterans Health Care Regulations, Veterans Affairs Canada provides treatment benefits and services related to entitled conditions regardless of Canadian residency, and Canada already operates reciprocal veterans arrangements with the United States, Britain, Australia, New Zealand and South Africa.

An entitlement earned by service is not altered by the veteran's address, on the same principle that makes the Canada Pension Plan fully exportable with no residence test. The schedule is carried so the capability exists if it is ever required, not because a transfer is expected. All of the above recognised at C$0

Sources

- ESDC administrative data: 652,436 Alberta OAS and 203,764 GIS beneficiaries, March 2024; C$468.405M and C$121.645M paid in the month. The principals here annualise that month and index it by 11.68% to the 2026-27 price base used throughout this budget, so twelve times the monthly figure does not reproduce them and is not meant to.
- Old Age Security Act and Canada.ca guidance on benefits paid outside Canada.
- Canada Revenue Agency, rates for Part XIII non-resident withholding tax.
- Alberta Transition Plan supporting analysis, Pensions and Public Payments, Hard Truths and the Section 13 degraded-operations capability requirements.





BUDGET STATEMENT 13

Policing, Public Safety and Border

Police and Border Control

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Policing and Public Safety, Border and Customs

Alberta already pays for most of its own policing. The RCMP serves rural Alberta under a contract Alberta funds, and that cost is already in the provincial budget. The transition replaces the contract with an Alberta service; it does not add a police force where none existed.

What is genuinely new is federal: the criminal intelligence, forensic laboratory, national police information systems and specialised investigative capabilities that Canada supplies to every police service in the country, and the corrections estate that houses offenders serving sentences of two years or more. Alberta operates provincial correctional centres today for shorter sentences; the federal institutions in Alberta and the Albertans held in federal institutions elsewhere are a separate and larger problem, and one the transition has to solve on a fixed date.

The domain does not redesign policing or sentencing. Officers, detachments, equipment and practice continue, with an Alberta service standing in the place of a federal contractor and Alberta law standing in the place of federal authority. What it funds is the layer beneath that — the laboratories, the records, the intelligence and the institutions — which is invisible to the public until the day it is not there.

Alberta has no border service. It has four external boundaries — an international one with Montana, and three provincial boundaries, with British Columbia, Saskatchewan and the Northwest Territories, that become international — airports that become international ports of entry, and no officers, no systems and no legal authority to control any of them. It is one of the few domains where Alberta holds no existing capability, because the function has never been provincial.

The design is facilitation-first: the objective is that goods and people keep moving, not that every movement is inspected. Commercial freight depends on advance data, risk assessment, broker connectivity, carrier codes, payment and release messaging long before it depends on an inspection booth, so the systems matter more than the buildings. Trusted trader and preclearance arrangements are pursued because they move risk assessment away from the line, and because the alternative at Coutts is a queue that reaches back into the province.

What the domain does not do is build a comprehensive border. It builds the ports of entry that carry the traffic, the systems that release the freight, and the legal authority to act — and it accepts, deliberately, that controls at the interprovincial boundaries are built out after the international ports of entry rather than alongside them. The single largest risk in the domain is not Alberta's to control: if a United States authority declines to accept an Alberta border process, no amount of Alberta spending fixes it, and the answer is a liaison arrangement negotiated in advance rather than a larger budget.

Policing, Corrections & Public Safety

	C$M	
Continuing provincial spending, a year	632.9	Provincial policing under the Budget 2026 policing line
Added running cost, a year	1,113.1	New to the Alberta budget
One-time transition cost	472.6	Spent once
of which capital	90.0	
Workforce		4,118 new permanent posts (federal policing, specialized services, corrections)

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$1,113.1M a year and C$472.6M one-time, of which C$90.0M is capital. Alberta already polices itself: it pays C$432.0M a year for provincial contract policing and Budget 2026 funds the Alberta Sheriffs Police Service at C$200.9M, rising to about C$644.7M by 2029 under its own legislation. The full cost of public safety after independence is C$2,208.0M, of which C$1,094.9M is already in the provincial budget. What independence adds is the federal cost-share that ends, the federal policing and national specialized services Alberta has never paid for, and custody of federally sentenced offenders.

The lines

	C$M	
Provincial policing - full cost	818.0	Grossed-up contract service at C$617.1M plus the ASPS at C$200.9M
less already funded in Budget 2026	-632.9	C$432.0M contract policing plus C$200.9M ASPS
Provincial policing - increment	185.1	The 30% federal cost-share that ends with the agreement
Federal policing	225.4	National security, organised and financial crime, cybercrime, protective services
National specialized services	94.5	Criminal records, forensic laboratories, DNA databank
Federal corrections	608.1	Federally sentenced offenders, at Alberta's 15.2% share of CSC capacity. The share is derived from the seven published institutional capacities
Provincial corrections	0.0	C$397.0M full cost, entirely already funded
Police oversight and support	0.0	C$65.0M full cost, entirely already funded
ADDED RUNNING COST, a year	**1,113.1**	
Forensic biology and laboratory capability	34.0	Alberta holds no casework capacity and its own laboratory will not accept serious-crime DNA until 2031
Criminal records, CPIC-equivalent and DNA databank	26.0	National police services Alberta does not hold
Corrections systems and institutional fit-out	18.0	Offender management on transferred institutions
Federal policing technical and secure communications	12.0	Configured, not built
Capital	**90.0**	
Records, evidence and case migration	40.0	Active investigations must not fail on disclosure
Institutional and operational transfer	32.0	Seven correctional institutions and their populations

	C$M	
Offender repatriation and movement	11.0	Escort, security, records and receiving capacity for the two-way exchange of sentenced offenders with Canada
Legal authority and regulation	18.0	Police Act, corrections legislation, oversight
Programme management and assurance	35.0	24-month stand-up
Contingency at 15%	61.7	
ONE-TIME TOTAL	**472.6**	

The people

	POSTS	C$M	
Recruitment and training	185		4,118 new posts at about C$45,000 each
Complement carried			*4,118 new permanent posts (federal policing, specialized services, corrections)*

The complement for this domain is carried at domain level. A function-by-function split has not been established, and none is shown rather than one being constructed for presentation.

Comparators

	FIGURE	
RCMP Federal Policing, 2026-27	C$1,464.9M and 5,470 FTE nationally	The function Alberta does not pay for today. Alberta at population share is C$178.9M
RCMP National Specialized Services	C$614.3M and 2,901 FTE	Criminal records, forensic laboratories, DNA databank
Correctional Service Canada, 2026-27	C$4,000.6M and 18,620 FTE	Alberta hosts 7 institutions - Bowden, Drumheller, Edmonton, Edmonton Institution for Women, Grande Cache, Grierson and Pe Sakastew - whose published rated capacities sum to 2,128. The 15.2% share of national custody is derived, not published: CSC publishes no current national rated-capacity total
Alberta contract policing cost share	70% provincial, 30% federal	Alberta's C$432.0M line grosses up to C$617.1M of service
Alberta Sheriffs Police Service	C$200.9M in Budget 2026, about C$644.7M by 2029	Alberta's own plan for a provincial force, and it corroborates the grossed-up contract figure

What these figures assume

- Alberta continues to fund provincial policing and provincial corrections as it does today. Independence changes who receives the money for contract policing, not whether Alberta pays for policing at all.
- The 30 per cent federal contribution to provincial contract policing ends on independence and Alberta meets the whole cost. That contribution declines in any case as the Alberta Sheriffs Police Service takes over detachments under Alberta's own timetable.
- Federal policing and national specialized services are fixed-capability functions. A sovereign state needs a national security capability whether it is large or small, so a population share is a floor and a standalone factor of 1.26 is applied.
- Alberta assumes custody of federally sentenced offenders held in the seven Correctional Service Canada institutions on its territory, at that capacity share of national cost.

- The correctional institutions themselves are costed on that assumed exchange rather than as a purchase.
- Municipal police services in Calgary, Edmonton and elsewhere continue unchanged and are not costed here.
- Alberta holds its own offenders. Its seven institutions serve the whole Prairie Region today, so non-Albertans leave and Albertans held elsewhere return; the two flows broadly offset and Alberta's 2,128 rated beds are sufficient for a own-offender population of about 2,000. No prison construction is required.
- An offender transfer agreement with Canada is in force from Day 1. Canada moves sentenced offenders under the International Transfer of Offenders Act, which requires a treaty; without one neither side can repatriate the other's nationals.

Sources

- Royal Canadian Mounted Police, 2026-27 Departmental Plan: planned spending and FTE by core responsibility.
- Correctional Service Canada, 2026-27 Departmental Plan, and the institutional capacity schedule for Alberta.
- Alberta Budget 2026, Public Safety and Emergency Services; Bill 15, Public Safety and Emergency Services Statutes Amendment Act, 2026.
- Alberta Transition Council costing analysis, federal policing and corrections: the Alberta baseline and the reusable baseline credit.

Border & Customs

	C$M	
Added running cost, a year	297.2	New to the Alberta budget
One-time transition cost	24.9	Spent once
of which capital	2.7	
Workforce		1,742 permanent posts, at the CBSA unit cost

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$297.2M a year and C$24.9M one-time, of which C$2.7M is capital, for customs and border services at Alberta's land and air ports of entry. The figure is Canada Border Services Agency planned spending taken at a blended Alberta workload share.

The lines

	C$M	
CBSA total planned spending, 2026-27	**3,069.9**	17,999 FTE; Border Management, Border Enforcement and Internal Services
Blended Alberta workload driver	—	9.68% Base, within a range of 8.00% to 11.00%
Recurring requirement	297.2	Reproduces to the dollar
Transition and stand-up	24.9	
of which capital	2.7	

The people

Complement: 1,742 permanent posts, at the CBSA unit cost. This domain’s build is not divided into named post blocks, so the figure is stated whole rather than tabled.

Comparators

	FIGURE	
CBSA planned spending, 2026-27	C$3,069.896M and 17,999 FTE	Departmental Plan, corroborated by Supplementary Estimates (A) at the same dollar figure
Implied Alberta establishment	1,742 posts at the CBSA unit cost	A scale check on the recurring figure

What these figures assume

- Alberta's share of national border workload is 9.68 per cent, blended across travellers, commercial releases and air passengers, within a range of 8.00 to 11.00 per cent.

- CBSA publishes no provincial allocation of spending, workload or staffing. This figure is a share of a national programme and is not claimed to tie to a published Alberta figure.
- Customs duties and taxes collected at the border are a revenue item and are not netted here.

How this connects to other domains

Border and customs personnel are also implied inside the Policing and Public Safety personnel band. They are costed here and excluded from Policing and Public Safety. Customs duties and taxes collected are a revenue item and sit at Taxation and Revenue.

Sources

- Canada Border Services Agency, 2026-27 Departmental Plan; Supplementary Estimates (A) 2026-27.
- Alberta Transition Council costing analysis, border and customs: the Alberta workload baseline.



BUDGET STATEMENT 14

Defence & Security

Alberta Defence Force

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Defence

The Alberta Defence Force at transition is 2,100 people — 300 permanent and 1,800 territorial — with civilian support, bases, operating cost and annual sustainment. It is a transition provision, not a defence policy. The size, shape, equipment and posture of a permanent force are decisions for the first legislature, and nothing here forecloses them.

The force is funded for pay, support, bases, operating and uniforms. Equipment follows rather than accompanies them, and no armament, vehicles or platforms are costed in this window, for two independent reasons. Equipping a force fixes its posture, and fixing the posture is not this budget's decision to make. And separately, every route to arming a force runs through another government: negotiated legacy stocks require Canada's agreement, Excess Defence Articles require an eligibility Alberta does not hold on Day 1, Foreign Military Sales requires a concluded agreement and notification to Congress, and even a commercial purchase requires an export licence issued against an end-user certificate. Alberta cannot buy its way past any of that inside twenty-four months.

What the window funds instead is the capacity to work that constraint: an acquisition task force standing up on Day 1 to negotiate with the United States, alongside

the air-to-air security arrangement and the continental defence compatibility the force's Day 1 posture depends on. Day 1 security capacity is therefore the people, the bases, those arrangements, and the domestic policing and emergency powers costed at Policing and Public Safety. The equipment programme that follows is a decision for the first legislature, taken once a posture is set, and is not costed here. Forward to Freedom costs the mature force in steady state, at about one per cent of gross domestic product; the difference between that figure and this one is the equipment programme.

	C$M	
Added running cost, a year	415.5	New to the Alberta budget
One-time transition cost	58.2	Spent once
of which capital	20.2	
Workforce		300 permanent and 1,800 territorial, 2,100 in all

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$415.5M a year of added running cost and C$58.2M one-time, of which C$20.2M is capital. This funds a 2,100-member force - 300 permanent and 1,800 territorial - its civilian support, its bases and operating, its annual equipment sustainment, and the uniforms and personal kit to stand it up. It does not fund armament, vehicles or platforms, and it does not fix a permanent defence posture.

The lines

	C$M	
Military payroll, 2,100 members	210.0	Held flat across all scenarios. 300 permanent, 1,800 territorial, about C$100,000 each
Non-DRDC civilian support payroll	31.5	From the observed federal civilian-to-uniformed ratio in Alberta
Base and force non-pay operating and maintenance	114.0	Scaled from the federal Alberta operating proxy with a fixed-facility adjustment
Annual capital sustainment	60.0	Sustainment and minor recapitalisation. An amount required every year, so running cost under the rule that the three streams are never mixed
ADDED RUNNING COST, a year	**415.5**	
Basic non-weapon initial personal issue	29.4	Uniforms and personal kit. Expressly non-weapon
Stand-up capital	20.2	The capital subset, unchanged
Interim Acquisition Task Force	8.6	Eighteen posts over the window, external export-control counsel and negotiation support. The paper stands it up on Day 1 and it was not costed
ONE-TIME TOTAL	**58.2**	

The people

Complement: 300 permanent and 1,800 territorial, 2,100 in all. This domain's build is not divided into named post blocks, so the figure is stated whole rather than tabled.

Comparators

	FIGURE	
Payroll as a share of the recurring figure	49.1%	
Implied cost per member	about C$100,000	2,100 members against a C$210.0M payroll line
Suffield capability-share allocation	C$60.3M to C$76.6M across four combinations	Two official sources conflict on the national organisation's scale; the memorandum discloses the conflict rather than resolving it, and states that it does not support the C$84.0M upper bound

What these figures assume

- The force is 2,100 members - 300 permanent and 1,800 territorial - and Year 2 personnel are held flat. This is a transition provision. The size, shape and equipment of any permanent force are a decision for the first legislature (defence being a transition provision only).
- No armament, vehicles or platforms are costed. The initial issue is expressly basic non-weapon personal equipment, and any multi-year equipment or estate commitment must be recorded at full approved contract value under a separate authority.
- The Suffield defence research establishment is not funded in this window. Whether Alberta retains a chemical, biological, radiological and nuclear research capability is a posture decision, and the estate itself is an asset settlement question.

How this connects to other domains

Emergency management sits with Public Safety. The Suffield estate and the British Army Training Unit arrangement are asset and treaty matters for Debt and Assets and International Relations. Any permanent force equipment programme is a posture decision and is not costed in this window.

Sources

- Alberta Transition Council costing analysis for this domain: component build, the Suffield allocation and sustainment classification.
- Alberta Transition Plan supporting analysis, Alberta Defence Force.
- Alberta Transition Council technical annex for this domain.



BUDGET STATEMENT 15

Immigration

Immigration and Customs

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Immigration

Everyone lawfully in Alberta on Day 1 stays lawfully in Alberta. Every permit, permanent residence, study permit and work authorisation continues by deeming, and nobody re-applies for status they already hold. That is the first and largest thing this domain does, and it is done by statute rather than by administration.

Alberta already selects economic immigrants through its provincial nomination programme, so the selection function exists. What is new is everything downstream of selection that Canada does today: issuing status documents, deciding applications, running an independent appeal and refugee determination system, meeting Alberta's obligations to protected persons, and issuing travel documents that other states will accept. Passport issuance in particular is a machine and a supply chain rather than a policy — the document has to be accepted at a foreign border, which depends on standards Alberta must meet and recognition Alberta must obtain.

The domain does not reissue documents that already work. Canadian passports held by Albertans remain valid travel documents until they expire, and Alberta issues its own to people who need one, as they need one, rather than replacing three million documents on a deadline. A full reissue is carried as a contingency at zero

recognition, because it becomes necessary only if Canadian documents cease to be honoured.

	C$M	
Continuing provincial spending, a year	9.0	Alberta Advantage Immigration Program administration
Added running cost, a year	59.8	New to the Alberta budget
One-time transition cost	196.7	Spent once
of which capital	72.0	
Workforce		408 permanent plus a 112-post conversion surge

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$59.8M a year of added running cost and C$196.7M one-time, of which C$72.0M is capital. Alberta already runs the Alberta Advantage Immigration Program, a working provincial selection capability that nominated 6,603 people in 2026 and holds a pool of about 36,255 expressions of interest at 25 August 2026. The immigration authority is built outward from it. What is genuinely new is visa and status determination at national scale, passport issuance, a protection claims tribunal, and international mobility arrangements.

The lines

	C$M	
Alberta Immigration Authority (expanded AAIP)	32.5	150-250 posts. Admission, status, permits, permanent residence
Immigration Enforcement unit	22.5	80-150 posts. Delivered within the Alberta Sheriffs Police Service
Identity and travel document issuance	4.3	30-60 posts. Years 1 to 3, rising to C$10-18M at equilibrium
Alberta Protection Claims Tribunal	3.5	15-35 posts including part-time members
Full cost of the immigration function	68.8	
less already funded - AAIP administration	-9.0	About 70 posts administering the existing nomination programme

	C$M	
ADDED RUNNING COST, a year	**59.8**	
Travel document production and verification	40.0	ICAO-compliant chip production and PKI; real procurement lead time
Immigration case management	28.0	Status and renewal for a stock of about 261,000 non-permanent residents at 1 April 2026
Protection tribunal registry	4.0	Shared with other administrative tribunals
Capital	**72.0**	
Records acquisition and reconstruction	45.0	Status records, in-flight applications, biometrics and passport records held by Canada
Legal drafting and continuation legislation	18.0	Immigration statute, deeming provisions, commissioning of officers
Protection tribunal establishment	6.0	Standing chair, roster of part-time members
Programme management and assurance	16.0	24-month stand-up
Contingency at 15%	25.7	
ONE-TIME TOTAL	**196.7**	

The people

	POSTS	C$M	
Cross-Border Mobility and Data-Sharing Office		6	15-30 posts. Visa waivers, passport recognition, third-country agreements
Recruitment and training		14	408 permanent posts plus a 112-post conversion surge
Complement carried			*408 permanent plus a 112-post conversion surge*

The complement for this domain is carried at domain level. A function-by-function split has not been established, and none is shown rather than one being constructed for presentation.

Comparators

	FIGURE	
Immigration, Refugees and Citizenship Canada, 2025-26	12,689 FTE and C$5,170M	At Alberta's population share that is about 1,549 posts. The build is a quarter of it
Immigration and Refugee Board	2,450 FTE and C$345.4M for about 110,000 matters	Alberta receives 6.0% of national asylum claims, 92% of them made inland rather than at a port
Alberta Advantage Immigration Program	6,603 nominations in 2026; a pool of about 36,255 at 25 August 2026	A functioning provincial selection capability that most domains lack an equivalent of
Existing population to be converted	about 261,000 non-permanent residents at 1 April 2026, of whom 228,354 hold permits and 32,677 are asylum claimants, down from a 2025 peak near 296,000; plus an estimated 200,000 to 300,000 permanent residents who are not yet citizens, which is a population-share estimate rather than a published figure	The dominant Day 1 workload, handled by deeming permits to continue rather than adjudicating at once
Passport cost per document	a constructed C$30 to C$55 all-in, against a constructed Canadian equivalent of about C$170	Built up from a reported 2025 e-passport contract at US$8.61 per unit over a 6.4 million run, which is a reported price rather than a verified one. The Canadian comparator is a fully loaded unit cost derived from a largely fee-recovered programme, not a published price. Both are constructed comparisons and indicate order of magnitude rather than price

What these figures assume

- The costing assumes an intake ceiling for the transition window: while the authority is being stood up, new admission is limited to defined skills streams, family reunification from Canada, and exceptional hardship. It is an administrative capacity constraint rather than a policy on who may come, it ends when the authority reaches full capability, and comprehensive immigration policy is a decision for the first legislature. That constraint is what holds the immigration authority at 150 to 250 posts; an open system on the categories Canada uses today would need about 900, and the cost of the domain moves with the complement.
- Existing visas, permits and permanent-resident status are deemed valid. Nobody lawfully present on the day before Day 1 becomes unlawfully present on Day 1, and status converts on renewal rather than by adjudicating half a million files at once.
- For costing purposes, the planning assumption is that existing Canadian passports remain usable until expiry, subject to the citizenship settlement and decisions of the Government of Canada. Alberta issues its own document on demand and on renewal, converting a Day 1 surge into normal administrative flow over the ten-year passport cycle.
- Border control and customs require nothing new structurally: ASPS Division 3 already holds primacy for customs and law enforcement at the border, and execution is costed at Border and Customs.
- A safe third country arrangement with Canada, which is a negotiation ask rather than an existing instrument - Canada's current agreement is with the United States - together with restricted intake and visa control on air arrivals, would hold expected protection claims to roughly 100 to 500 a year against the 6,900 Alberta receives as a province. That is a design case following from those three choices rather than a forecast from present volumes. The tribunal is a capability requirement rather than a capacity one: non-refoulement binds Alberta as customary international law whatever its volume.
- Immigration status records, in-flight applications, biometrics and passport issuance records held by Canada are obtained or reconstructed. The paper names these a priority dependency.

Contingency, recognised at C$0

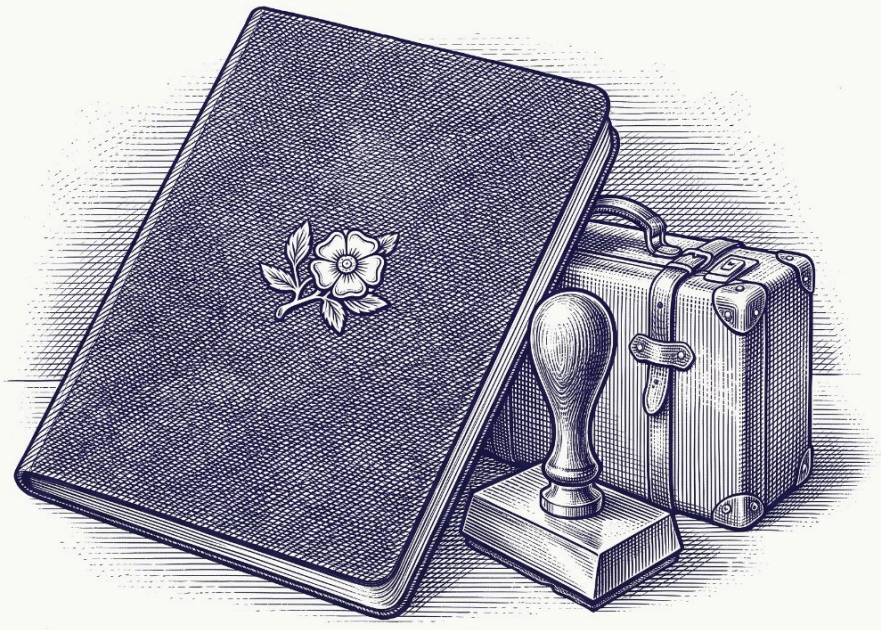
Full reissue of an estimated 3 million Canadian passports held by Albertans, on a population share of the national stock rather than a published provincial figure: C$96M to C$175M, a Scenario 3 contingency only, recognised at C$0

How this connects to other domains

Border control and customs are not costed here. The paper states that for that function 'nothing new structurally' is required because ASPS Division 3 already holds primacy, established in the Policing supporting analysis; execution is costed at Border and Customs. The immigration enforcement unit is an immigration function delivered within ASPS and is costed here. The Protection Claims Tribunal shares a registry with other administrative tribunals at Courts and Legal.

Sources

- Alberta Transition Plan supporting analysis, Immigration and Customs - Section 2 functional breakdown, Section 6 key decision on travel documents, Section 8 resource demand and staffing.
- Alberta Advantage Immigration Program - 2026 nomination allocation and processing data.
- Immigration, Refugees and Citizenship Canada and Immigration and Refugee Board - published staffing and expenditure, as cited in the supporting analysis.





BUDGET STATEMENT 16

Transportation and Air Navigation

Air Road and Rail Transportation

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Transportation, Air Navigation

Rail, trucking and aviation are network industries, not government services. Carriers, airlines, airports, terminals, shippers and their employees do the visible work, and none of that changes at transition. What government supplies is the legal architecture around them, and that is what this domain replaces.

Alberta already owns its highways, licenses drivers and vehicles, issues Safety Fitness Certificates and regulates provincial railways. The gaps are at the federal and international interfaces: main-line rail safety and economic oversight, the extra-provincial motor carrier overlay, the whole civil aviation regulatory framework, dangerous goods, and an independent accident investigation board covering all three modes in one body rather than three. Certification capacity is bought before it is built — the federal aviation inspectors already working in Alberta are the single most valuable asset in the domain, and they are secured through transfer and secondment rather than replaced, with a service agreement covering certification and inspection until Alberta's own authority can carry it.

Two things the domain declines to build. Alberta does not create its own vehicle standards and recall regime; it accepts Canadian and United States standards and

recall notices as they come. And it does not take on aviation functions it cannot yet discharge: where capability is not present, the answer is a documented delegation or a service agreement rather than an unstaffed office holding a power it cannot exercise.

Air navigation service in Alberta airspace is provided by NAV CANADA, a private not-for-profit corporation that bills airlines directly for it. No order of government pays for it today, and none will after independence. On Day 1 the same corporation serves the same airspace with the same controllers on the same procedures and charts, under a binding multi-year service agreement, and bills the same carriers.

Alberta cannot build a replacement inside the transition. Full independent capability is a three-to-five year proposition, the Edmonton flight information region is a single integrated operational unit that does not divide along the Alberta boundary, and a flight information region is an international construct settled through a planning process rather than a property right Alberta can declare. Sovereignty over the airspace is asserted in law immediately; the physical assumption of the service is a later decision taken on a safety case.

What this domain funds is therefore the agreement, the statute that allows Alberta to designate a provider and set charges, contingency and degraded-mode planning, and participation in the international process toward an Alberta region. One exposure has no budget answer and is stated plainly: the provider is a private corporation with no obligation to serve a foreign state absent an agreement. If it declines, Alberta has no air navigation service and no lawful way to constitute one in time. That is why the agreement is the first instrument in the domain and is signed before the effective date rather than after it.

Transportation & Infrastructure

	C$M	
Continuing provincial spending, a year	21.0	Rail safety, carrier and vehicle safety, dangerous goods
Added running cost, a year	166.7	New to the Alberta budget
One-time transition cost	224.2	Spent once
of which capital	70.0	
Workforce		612 new permanent posts, built line by line on the paper's own resourcing annex

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$166.7M a year of added running cost and C$224.2M one-time, of which C$70.0M is capital. Rail, trucking and aviation are network industries rather than government services: the carriers, airports, terminals and employees continue unchanged, and what independence replaces is the legal architecture around them. Alberta already owns its highways, licenses drivers and vehicles, issues Safety Fitness Certificates and regulates provincial railways. What is new is the federal and international layer: main-line rail safety and economic oversight, the extra-provincial motor carrier overlay, a civil aviation regulator, dangerous goods, and an independent accident investigation board covering all three modes.

The lines

	C$M	
Rail safety, economic oversight and crossings	19.8	The 120-post rail safety complement, covering economic oversight and grade crossings
Rail inspection, testing, data and technical contracts	14.0	Track geometry and equipment inspection, testing, data systems and technical contracts
Motor carrier labour	18.6	The 113-post carrier and vehicle safety complement

	C$M	
Dangerous goods labour, data and incident support	22.0	The 73-post dangerous goods complement, with its data systems and incident support
Independent investigation, field and laboratory	21.6	The 58-post investigation board, with field work and laboratory analysis
Shared legal, digital, technology, facilities and data	29.3	Legal, digital, quality and internal services shared across all three modes, counted once
Alberta Civil Aviation Authority	49.7	180 posts. Certification, licensing, airworthiness and aerodromes, delegated and contracted where that is available, operating
Lifecycle renewal	9.0	
FULL COST, a year	**187.7**	
Already funded - rail safety	6.0	The function exists under the Railway (Alberta) Act
Already funded - carrier and vehicle safety	10.0	Driver and vehicle licensing, Safety Fitness Certificates, commercial vehicle inspection
Already funded - dangerous goods	5.0	Alberta's existing emergency and dangerous-goods response expertise
ADDED RUNNING COST, a year	**166.7**	
Rail inspection and testing equipment	18.0	Track geometry, ultrasonic and equipment testing
Aviation certification, registry and licensing systems	14.0	Registration, personnel licensing, airworthiness, operator files
Carrier, credential and licensing system extensions	10.0	Extending systems Alberta already runs
Occurrence and safety data systems	8.0	The evidence base for a State Safety Programme
Cross-border data exchange and connectivity	8.0	Carrier records, manifests, enforcement data
Investigation laboratory and recorder readout	6.0	Contracted laboratories under the rule that a transitional service leases rather than buys
Dangerous goods permits and incident systems	6.0	Classification, containment, permits
Capital	**70.0**	
Recruitment, transfer and pension bridging of federal specialists	26.0	Held at full value; the paper calls this load-bearing in aviation
Legal drafting	22.0	The continuity statute with three modal schedules, and the two regulators
Transport Canada interim certification and inspection agreement	18.0	Zero to twenty-four months, with a defined exit
Programme management and assurance	16.0	Five phases across a 24-month stand-up
ICAO accession package and audit readiness	14.0	Chicago Convention adherence, nationality mark, filed differences, USOAP
Canada and United States recognition negotiation	12.0	Credentials, IRP and IFTA succession, rail interchange, air transport
Credential deeming and crosswalk programme	9.0	Every licence, certificate and approval mapped and deemed

	C$M	
Transportation Safety Board interim service agreement	8.0	All three modes, until the Alberta board can discharge ICAO Annex 13
Contingency at 15%	29.2	
ONE-TIME TOTAL	**224.2**	

The people

	POSTS	C$M	
Rail Safety Directorate	120		The paper's own base case; main-line rail is the largest new sovereign role
Alberta Civil Aviation Authority	180		Certification, licensing, airworthiness, aerodromes, security and oversight of the air navigation provider
Carrier and vehicle safety	113		The federal extra-provincial overlay on a regime Alberta already runs
Dangerous goods	73		One multimodal function with an air annex
Multimodal investigation board	58		Rail, road and air in one board, not three
Shared legal, digital, quality and internal services	68		Counted once
New permanent posts	**612**		
Vehicle standards and recall, contract-first minimum		4	Deferred under the rule that transition builds only enough to work, not the end system. A notice-receiving post, not a standards office: it receives and publishes incoming recall notices and buys any testing it needs under contract. Alberta writes no vehicle safety standard of its own
Complement carried			*612 new permanent posts, built line by line on the paper's own resourcing annex*

Comparators

	FIGURE	
The paper's own annex, base case	C$176.1M across twelve named lines	
Implied rate on the labour lines	about C$165,000 a post	The rail safety line divides to exactly 120 posts at its stated base, so the rate is the paper's own.

What these figures assume

- The physical system does not change. Carriers, airports, terminals, contracts, employees and corridors continue exactly as they are. What is replaced is the legal architecture around them, which is why this is a regulator build and not an infrastructure programme.
- Certification capacity is bought before it is built. Transport Canada inspectors already working in Alberta are the single most valuable asset in the domain, and they are secured through transfer, secondment and pension bridging rather than replaced. Delegated and contracted certification carries part of the load, which the paper treats as normal aviation practice rather than a transitional compromise.
- A Transport Canada service agreement covers certification, validation and inspection for up to twenty-four months with a defined exit. Without it the alternative is not slower service but an uncertified operator.
- Alberta does not build a vehicle standards and recall regime. It accepts Canadian and United States standards and recall notices as they come, retaining a contract-first minimum, which is the paper's own recommendation.
- One investigation board covers rail, road and air rather than separate bodies, with an interim Transportation Safety Board service agreement behind it until the board can discharge ICAO Annex 13 independently.

Contingency, recognised at C$0

Until Alberta is an ICAO contracting state it cannot file differences and other states have no standing basis to accept its certificates. Membership is granted rather than taken.

Sources

- Alberta Transition Plan supporting analysis, Air Road and Rail Transportation - Section 20 resourcing and budget interface, Section 9 the civil aviation regulator, Section 21 negotiation instruments, Section 22 phasing.
- Alberta Budget 2026 - Transportation and Economic Corridors.
- ICAO Chicago Convention and Annexes 13 and 19.

Air Navigation

	C$M	
Added running cost, a year	0.0	New to the Alberta budget
One-time transition cost	26.4	Spent once
of which capital	0.0	
Workforce		0. Controllers stay with the provider; oversight of the provider is an ACAA function counted once at Transportation

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

Nothing in running cost and C$26.4M one-time, none of it capital. Air navigation in Alberta airspace is provided today by a private not-for-profit corporation that bills carriers directly through navigation charges. No order of government pays for it. The transition does not change that: Alberta asserts sovereignty over its airspace in law, enacts the statute that lets it designate a provider and set charges, and contracts the existing provider to keep flying the same aircraft with the same controllers on the same procedures. What this domain funds is the negotiation and the legal framework, not a system.

The lines

	C$M	
Transitional service agreement with the existing provider	8.0	Multi-year and binding, with term, renewal, exit and transition-out obligations, service levels, audit rights and letters of agreement with adjacent providers
Air Navigation Services Act and charging framework	6.0	Designation of a provider, the oversight framework and the charging authority
Contingency, degraded mode and civil-military coordination	5.0	Including the protocol with the Alberta Defence Force
ICAO regional air navigation planning participation	4.0	The route toward an Alberta flight information region, which is granted and not declared
Contingency at 15%	3.4	
ONE-TIME TOTAL	**26.4**	
CAPITAL	**0.0**	No system is built in the window
ADDED RUNNING COST, a year	**0.0**	The service is user-funded, before and after

The people

Complement: 0. Controllers stay with the provider; oversight of the provider is an ACAA function counted once at Transportation. This domain's build is not divided into named post blocks, so the figure is stated whole rather than tabled.

Comparators

	FIGURE	
Full cost of the service in Alberta airspace	about C$257M a year	Comparator only, and never a Treasury running cost. It is the paper's own activity share of the existing operator's audited operating expenses, not a published Alberta line, and it must not be read across into the running-cost column of this or any other domain
Met by navigation charges on carriers	the whole of it	As it is today. The charge payer is the airline, not the treasury
Borne by the Alberta budget	nothing	Nil before independence and nil after, because the payer does not change
Time to full independent capability	three to five years	The paper's own figure, which is beyond the transition window

What these figures assume

- Air navigation service is user-funded through navigation charges levied on carriers. That is how it is funded today and how it is funded under a service agreement, so no part of it reaches the Alberta budget. It is not a payout to the public either - a private corporation billing its customers belongs to none of the three streams.
- The existing provider continues to serve Alberta airspace under a binding multi-year agreement, with controllers, procedures, systems and the safety record unchanged on the effective date. Sovereignty over the airspace is asserted in law; the physical assumption of the service is a later decision taken on a safety case.
- No air navigation system is built inside the window and no capital is committed to one. The paper is explicit that a replacement provider cannot be constituted in the window and that full independent capability is a three-to-five year proposition.
- The flight information region is not redrawn. It is an ICAO construct settled through the regional air navigation planning process rather than a property right Alberta can declare, and the Edmonton region does not decompose along the Alberta boundary in any case.
- The regulator does not provide the service. Safety oversight of the provider sits with the Civil Aviation Authority at Transportation, which keeps the separation that international audit looks for and avoids counting the same people twice.

Contingency, recognised at C$0

The provider is under no obligation. NAV CANADA is a private corporation with no duty to serve a foreign state absent an agreement. If it declines, Alberta has no air navigation service and no lawful way to constitute one inside the window.

There is no budget answer to that, only the agreement, which is why it is the first instrument in the domain. What makes an abrupt discontinuity improbable is that it would not be confined to the two parties. The Edmonton region is an ICAO construct carrying international traffic, and under Article 28 of the Chicago Convention contracting states undertake to provide air navigation facilities in their territory so far as they find it practicable.

A sudden withdrawal would degrade safety for carriers and states with no part in the dispute, and any change to the region is settled through the regional air navigation planning process rather than by either party alone. The domain funds contingency and degraded-mode planning against the possibility in any event.

How this connects to other domains

The civil aviation regulator, the oversight of this provider and every other aviation function sit at Transportation and are counted once there. The paper requires these two domains to be quoted apart and never summed into a single transportation figure. The civil-military airspace coordination protocol is shared with Defence. ICAO membership and air service agreements are negotiated by International Relations.

Sources

- Alberta Transition Plan supporting analysis, Air Road and Rail Transportation - Section 10 air navigation services and airspace, Section 19.2 objections and answers, Section 21.2 the Air Navigation Services Act and Agreement.
- ICAO Chicago Convention, Article 1, and the regional air navigation planning process.



BUDGET STATEMENT 17

Telecommunications & Postal

Telecoms and Postal

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Telecoms and Postal

This domain has two halves that behave differently. Telecommunications is a lean regulator over networks that stay in private hands — Alberta buys no network and builds none. Postal has no provincial predecessor and is built new.

On telecommunications, Alberta creates a communications commission for networks, interconnection, consumer protection and emergency obligations, a spectrum authority, an emergency communications function, numbering and portability continuity, and cyber and privacy oversight. It is expressly not a content or broadcasting regulator. Existing licences and spectrum authorisations are deemed effective so that no carrier re-applies, and the regulator is funded by the carriers it regulates, as communications regulators are everywhere. Spectrum is also a revenue asset: licence fees on Alberta spectrum exceed what it costs to administer them, and the surplus is general revenue rather than a credit to this domain.

On postal, the costing assumes no reuse of the existing operator's staff, sortation, retail or transport, so no saving is claimed on reuse grounds. Alberta creates a postal authority that contracts carriage rather than operating it — private carriers already move most parcels — and what the state funds is the part a competitive market does not supply: universal letter service to every address on the adopted standard, the

address and postal code registry that every carrier and emergency service depends on, and registered and legal mail. The postal figures are the least firm in this budget and are stated as such: no carriage tender has been run and no pricing has been received.

	C$M	
Continuing provincial spending, a year	6.0	Connectivity programmes, privacy oversight, 9-1-1 governance
Added running cost, a year	98.2	New to the Alberta budget
Met by fees, levies or assessments	74.7	Paid by the sector regulated rather than by the treasury
One-time transition cost	359.9	Spent once
of which capital	167.0	
Workforce		445 permanent and 70 surge - 365 telecom and 80 postal, where the budget carried telecom alone

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$98.2M a year of added running cost, C$359.9M one-time of which C$167.0M is capital, and C$74.7M a year met by the carriers the regulator regulates. The domain has two halves that behave differently. Telecommunications is a lean regulator over networks that stay in private hands - the paper builds no network and buys none. Postal is a clean-sheet build, because the build assumes no reuse of the existing operator's staff, sortation, retail or transport.

The lines

	C$M	
Spectrum authority	43.5	Includes monitoring field operations and international coordination
Alberta Communications Commission	22.8	Includes legal, expert and proceedings costs
Cyber and rights oversight	12.0	

	C$M	
Numbering and portability	8.4	
Emergency communications	7.0	
Access and infrastructure	5.3	
TELECOM FULL COST, a year	**98.9**	
Met by carrier and licence fees	74.7	The commission from telecom fees, the spectrum authority from licence fees, numbering from carrier contributions - as in Canada today
Appropriation-funded	24.3	Emergency communications, access and cyber oversight have no fee base
Already funded	6.0	Provincial connectivity programmes, privacy oversight and 9-1-1 governance
TELECOM ADDED RUNNING COST, a year	**18.3**	
Postal universal service margin	**79.9**	The postal half of the domain. The domain total is not the telecom figure above
ADDED RUNNING COST, a year	**98.2**	
Spectrum monitoring and measurement equipment	26.0	Fixed and mobile monitoring across a very large province
Spectrum licensing and authorisation database	22.0	A mirror of the federal record
Emergency alerting and 9-1-1 interfaces	14.0	Life safety. The one system in the domain that cannot fail
Numbering and portability systems	12.0	Plan interfaces, routing, porting
Outage reporting, provider registry and case systems	10.0	Configured rather than built
Capital	**167.0**	
Legislative programme	24.0	A Telecommunications Act, a Radiocommunications and Spectrum Act, and the Day 1 Continuity Order
United States recognition and designated-agency pathway	20.0	A deeming order gives licences domestic effect; it does not make Alberta a coordination counterparty
Licence and authorisation continuity programme	16.0	Deemed recognition, then conformity review over twelve to twenty-four months
Numbering plan participation and continuity	14.0	Portability cannot break
Carrier interconnection and cross-border routing arrangements	14.0	
Recruitment and training	14.0	
Programme management and assurance	12.0	24-month stand-up across nine workstreams
Contingency at 15%	46.9	
ONE-TIME TOTAL	**359.9**	

The people

	POSTS	C$M	
Spectrum authority	140		Licensing, interference, equipment standards, border coordination
Alberta Communications Commission	90		Networks, interconnection, consumer protection, emergency obligations. Not a content regulator
Alberta Postal Authority core	45		A contracting, standard-setting and registry body rather than an operating company
Cyber and rights oversight	40		Incident reporting, resilience standards, lawful-access oversight
Emergency communications	40		9-1-1 continuity, public alerting, call-centre interfaces
Access and infrastructure	30		Fibre, backhaul, satellite, rural and remote access
Numbering and portability	25		Plan participation, porting, routing stability
Postal data and addressing registry	20		About 100,000 Alberta postal codes, independently compiled
Legal mail and international exchange	15		Registered and statutory mail, international settlement
Permanent posts	**445**		
POSTAL UNIVERSAL-SERVICE MARGIN, a year		80	The paper's own figure. Postage revenue is already inside it and it is not netted twice
Postal capital		83	The paper's figure, already net of about C$100M removed by the vesting and siting provisions
Postal implementation		32	The paper's figure: carriage tendering, addressing build, statutory mail
Complement carried			*445 permanent and 70 surge - 365 telecom and 80 postal, where the budget carried telecom alone*

Comparators

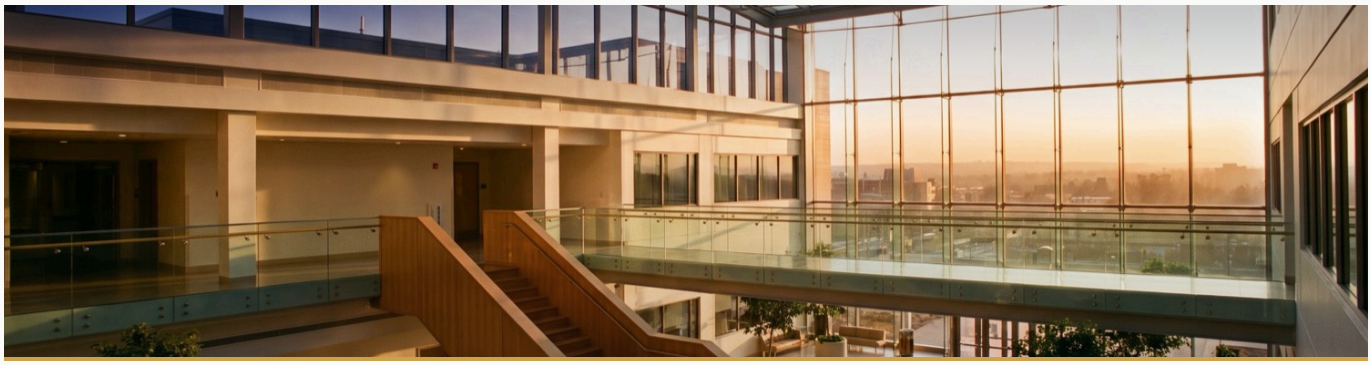
	FIGURE	
The paper's own unit ranges	telecom 288 to 865 permanent	Every unit here sits inside its published range, near the low end
Door-to-door against community mailbox delivery	about C$284 an address against C$162	From the 2025 federal inquiry into Canada Post, which found the corporation effectively insolvent

What these figures assume

- The regulator is funded by the carriers it regulates, as the federal commission and spectrum authority are today. Telecom fees, spectrum licence fees and carrier contributions to numbering administration carry three of the six telecom functions in full; emergency communications, access and cyber oversight have no fee base and are appropriation-funded.
- The postal build claims no reuse of the existing operator. No process is assumed to depend on its staff, sortation, retail or transport, and nothing here is trimmed on reuse grounds. Any interchange or international-mail arrangement subsequently agreed reduces this cost rather than adding to it.
- The postal authority contracts carriage rather than operating it. Private carriers already move the majority of parcels; what a competitive market does not supply is universal letter service to every address on the adopted standard - three times weekly to community mailboxes and community pickup points, with no door-to-door residential delivery and no daily commitment - and that margin is what is funded. It is priced on that standard and not on a daily one. The standard is a design decision taken to size the build rather than a permanent settlement: a future government can revisit it, and a higher standard would raise this figure rather than change the structure of the domain.

Sources

- Alberta Transition Plan supporting analysis, Telecoms and Postal - Section 3.4 resource demand and its unit table, Section 5A on postal design, and the domain-total instruction.
- Canada Post Industrial Inquiry Commission, May 2025 - delivery standards and cost per address.
- Canada Post Corp v Geolytica Inc - the postal code compilation claim, discontinued 2016.
- Alberta Budget 2026 - Technology and Innovation, and provincial connectivity programmes.



BUDGET STATEMENT 18

Health Care

Health

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Health

Health care is already Alberta's. Hospitals, physicians, emergency medical services, continuing care, public drug programmes and the entire health workforce are provincial today and stay provincial on Day 1. Nothing in this domain buys a hospital or hires a nurse, and the figures here are an administrative continuity floor rather than a health system budget.

What is federal is a thin layer above the system: regulation of medicines and medical devices, national public health surveillance and reference laboratory capacity, the health data infrastructure that shows whether the system is working, and the health of populations Ottawa covers directly. On medicines Alberta recognises rather than replicates — it legislates recognition of approvals already made by designated foreign regulators and deems existing Canadian approvals effective, so that products on the market stay lawful and pharmacies keep dispensing. The Alberta authority does gatekeeping, surveillance, shortage management and emergency decisions, not primary product review.

The largest number in health does not appear in this domain and should not. The Canada Health Transfer to Alberta is about C$7.0 billion a year, plus health bilater-

als. That is revenue that stops, not a cost that starts, and it is accounted for on the revenue side of this budget and in the sovereign liquidity plan sized to bridge it.

	C$M	
Continuing provincial spending, a year	46.0	Provincial laboratory, chief medical officer, surveillance, analytics
Added running cost, a year	75.0	New to the Alberta budget
Met by fees, levies or assessments	13.8	Paid by the sector regulated rather than by the treasury
Federal transfer ceasing, a year	7,391.2	Canada Health Transfer C$7,036M plus C$355.2M of health bilaterals. Revenue that stops, to be replaced from Alberta taxation. The bilateral element is an estimate of the 2026-27 run rate: the 2023-26 envelopes are not confirmed to continue at that level
One-time transition cost	273.7	Spent once
of which capital	114.0	
Workforce		490 permanent and 72 temporary, none of them clinical

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$75.0M a year of added running cost and C$273.7M one-time, of which C$114.0M is capital, plus C$13.8M met by fees on the manufacturers and wholesalers regulated. Health care is already Alberta's: hospitals, physicians, emergency medical services, continuing care, public drug programmes and the entire health workforce are provincial today and stay provincial. Nothing here buys a hospital or hires a nurse. What is new is the thin federal layer above them - medicines and devices regulation, national public-health surveillance and reference laboratory capacity, the health data rails, and the populations Ottawa covers directly.

The lines

	C$M	
Alberta Medicines and Devices Authority	34.4	
Public health surveillance, response and reference laboratory	35.8	Includes reagents and reference testing
Health data and indicators	22.2	Includes indicator production
Supply chain, stockpile and allocation	21.9	Includes stockpile rotation
Federal-population health continuity	11.4	
International health and standards interface	9.1	
FULL COST, a year	**134.8**	
Met by regulatory fees	13.8	Establishment licences and right-to-sell fees on manufacturers and wholesalers, as the federal regulator charges today
Already funded	46.0	Provincial laboratory, chief medical officer, surveillance and health analytics capacity. The paper calls its own payroll footprint embedded and non-additive
ADDED RUNNING COST, a year	**75.0**	
Health data platform and minimum sovereign dataset	34.0	Replaces the national data rails
Strategic stockpile establishment	26.0	The paper is explicit that stockpiles are built before Day 1, not after
Regulatory systems	22.0	Product registry, establishment licensing, adverse events, recalls
Reference laboratory capability uplift	20.0	Confirmatory testing now sent to the national laboratory
Surveillance and outbreak systems	12.0	Reportable disease, laboratory feeds, signals
Capital	**114.0**	
Legislative programme	24.0	The continuity regime and the two new authorities
Data migration and records	20.0	So visibility does not go dark at the cutover
Recognition framework	18.0	Designating foreign authorities and deeming existing approvals effective
Federal-population continuity arrangements	16.0	
Programme management and assurance	16.0	24-month stand-up
International health engagement	14.0	Health regulations compatibility pending accession
Contingency at 15%	35.7	
ONE-TIME TOTAL	**273.7**	

The people

	POSTS	C$M	
Alberta Medicines and Devices Authority	160		Gatekeeping, designation, licensing, surveillance, recalls, shortages. Not product review
Public health surveillance, response and reference laboratory	120		The sovereign layer above what Alberta already runs
Health data and indicators	80		A minimum sovereign dataset, indicators, interoperability, public reporting
Supply chain, stockpile and allocation	60		Import corridors, cold chain, central allocation, shortage response
Federal-population health continuity	45		Veterans, serving police, federal inmates, protected persons
International health and standards interface	25		Health regulations compatibility, pharmacopoeial standards
Permanent posts	**490**		
Recruitment and training		16	490 posts
Complement carried			*490 permanent and 72 temporary, none of them clinical*

Comparators

	FIGURE	
Health Canada, 2026-27 planned	about C$10,979M	The paper's own comment: 'Alberta does not need to mirror those budgets'
Public Health Agency of Canada	about C$1,527M national	Stockpile, national laboratory, surveillance and emergency functions
Canada Health Transfer to Alberta	about C$7,036M a year	

What these figures assume

- Alberta recognises rather than replicates. Products and compliance decisions made by designated foreign authorities are recognised by regulation, with transitional deeming of approvals already granted by Canada, and the medicines authority does gatekeeping, surveillance, shortage management and emergency decisions rather than full product review. This is the same answer the regulatory domain reached for patents.
- The medicines authority charges the industry it regulates, as the federal regulator does through establishment licence and right-to-sell fees. No other function in the domain has a fee base: surveillance, laboratory capacity and health data are public goods.
- Much of the public health, laboratory and data capacity already exists provincially and is treated as existing funding under the rule that existing funding is identified and only the increment counted. The paper supports this directly, classifying its own identified payroll footprint as embedded and non-additive.
- Capital is not cut hard. A sovereign health dataset, a strategic stockpile and reference laboratory capability are the three things that cannot be improvised after an outbreak starts, and the paper requires the stockpile to be in place before Day 1 rather than after.

Contingency, recognised at C$0

Alberta's public drug programmes buy at prices negotiated collectively for all provinces through the pan-Canadian Pharmaceutical Alliance, under a federal ceiling on patented prices. Leaving Canada leaves both. The product listing agreements that carry the value are confidential rebate arrangements by design, so the exposure cannot be sized from public information by anyone outside them. It lands on a drug programme already inside the provincial budget, so it is an increase in an existing line rather than a new one.

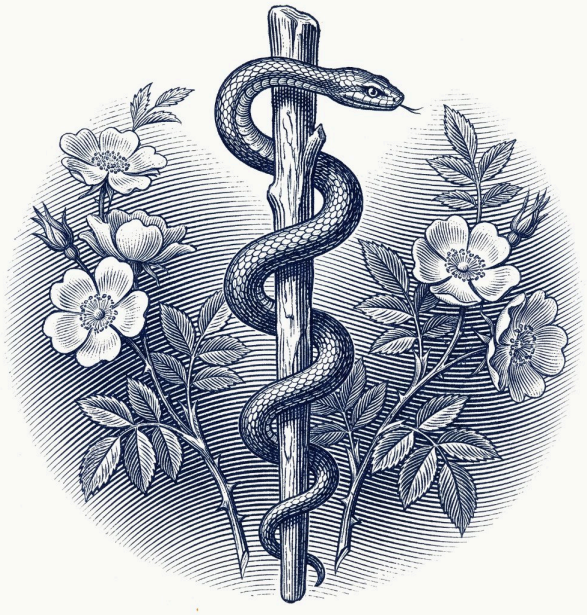
How this connects to other domains

Hospitals, physicians, emergency medical services, continuing care and the health workforce are provincial today and are not costed here. Non-Insured Health Benefits is excluded and sits at Indigenous Relations and Treaty inside the memorandum exposure at nil recognition - and the Alberta-region figure of about C$288.1M published in this paper corroborates the pro-rata band used there. Benefit payment continuity uses the same mechanism as Social Programs and is adopted by reference rather than rebuilt. Health of federal inmates connects to Policing and

Public Safety corrections. Medicines and devices recognition arrangements with foreign regulators are negotiated by International Relations.

Sources

- Alberta Transition Plan supporting analysis, Health - Section 6 functional design, Section 6.6 staffing and budgetary considerations, and the federal flows table.
- Health Canada, Public Health Agency of Canada and Canadian Institutes of Health Research 2026-27 planned spending, as cited by the paper.
- Alberta Budget 2026 - Health, and Alberta Precision Laboratories.





BUDGET STATEMENT 19

Social Program Continuity

Social Programs Continuity

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Social Programs Continuity

This domain pays two different books, and they must not be confused. Employment Insurance is a contributory programme: Alberta employers and employees pay about C$3,700M a year in premiums and Alberta claimants receive about C$2,754M a year in benefits, so the programme funds itself and runs a surplus once administration is met. The tax-delivered benefits are the opposite. The Child Benefit, the Groceries and Essentials Benefit, the Workers Benefit and the Disability Benefit are paid from general revenue with no dedicated source, and Alberta's share of them is about C$6,045M a year. On independence Canada stops paying them and Alberta must decide whether to replace them. This budget assumes it does, on the same principle applied to pensions and producer insurance: Albertans keep receiving what they receive today, and only the payer changes.

Three of the four figures rest on published Alberta evidence rather than on assumption. The Child Benefit is Alberta's own payments as published by province by the Canada Revenue Agency, C$4,311.643M for the benefit year ending 30 June 2026, indexed at the confirmed 2.0 per cent across the nine months of this fiscal year that fall after 1 July 2026. The Groceries and Essentials Benefit rests on the 10.72 per cent share of the credit it replaced and the Workers Benefit on the 12.23 per cent as-

sessed on 2024 returns. Only the Disability Benefit is derived, because Canada publishes no provincial split and has said it will not create one. Alberta's overall 13.1 per cent share sits above its 12.21 per cent population share because the Child Benefit dominates and Alberta has proportionally more children.

What the domain builds is the machinery, not the policy. Claims intake and adjudication for Employment Insurance, benefit determination and payment operations for the four tax-delivered benefits, the registries behind both, and the employer reporting feed without which no Record of Employment can be filed. The determination of the tax-delivered benefits rides on the assessing system funded at Tax and Revenue and is not built a second time here. Whether any of these benefits should be more or less generous than Canada's is a question for the first legislature; this budget carries continuity and nothing else.

	C$M	
Added running cost, a year	382.4	New to the Alberta budget
Payouts to the public, a year	8,799.3	Money reaching people, not the cost of government
less dedicated revenue	−3,700.0	Collected for this benefit and used only for it
Federal transfer ceasing, a year	2,198.0	Revenue that stops, to be replaced from Alberta taxation
One-time transition cost	402.4	Spent once
of which capital	100.0	
Workforce		1,790 permanent / 0 temporary

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$382.4M a year of added running cost, C$8,799.3M a year of payouts and C$402.4M one-time of which C$100.0M is capital. The payouts are two different books. C$2,754.0M is Employment Insurance, fully met by premiums. C$6,045.3M is the benefits Albertans receive today through the tax system - the Child Benefit, the

Groceries and Essentials Benefit, the Workers Benefit and the Disability Benefit - which Canada pays and which stop on independence. They are the largest single addition in this budget. Alberta employers and employees pay roughly C$3,700M a year in EI premiums, so the programme is self-funding and the budget should be read with that offset against it.

The lines

	C$M	
Regular benefits	1,605.6	Alberta claimants 2024-25, EI Monitoring and Assessment Report 2024-25, Chapter 2, Table 7
Special benefits	1,148.4	Maternity, parental, sickness, caregiving. Derived by subtraction: no province-level special-benefits total is published
Benefit principal	2,754.0	11.921% of the national C$23,102.1M
Administration - payroll	202.4	1,490 permanent posts at a C$135,859 loaded rate
Administration - operating	135.0	Systems, premises, contact centre, integrity, appeals
Employment Insurance administration, a year	337.4	12.25% of the benefit principal
Child Benefit	4,376.3	Alberta payments of C$4,311.643M for the benefit year to 30 June 2026, published by province by the Canada Revenue Agency, indexed at 2.0% across the nine months of the fiscal year falling after 1 July 2026
Groceries and Essentials Benefit	881.1	Published 10.72% share of the credit it replaced, with the 25% uplift that took effect in July 2026
Workers Benefit	637.8	12.23% share assessed on 2024 returns, on the national C$5,215M for 2026
Disability Benefit	150.1	Derived at the Groceries and Essentials share, because it is income-tested the same way. Canada publishes no provincial split and has said it will not create one
Tax-delivered benefit principal	6,045.3	The four benefits Canada pays Albertans through the tax system and stops paying on independence. No dedicated revenue stands against them
ADDED RUNNING COST, a year	**382.4**	Employment Insurance administration C$337.4M plus tax-delivered benefit delivery C$45.0M
PAYOUTS TO THE PUBLIC, a year	8,799.3	Employment Insurance C$2,754.0M, met in full by premiums, and the tax-delivered benefits C$6,045.3M, which have no dedicated source
Claims intake and adjudication configuration	26.0	About 290,000 claims a year against a variable rule set
Claimant registry and payment configuration	9.0	About 106,000 concurrent claimants, on the channel shared with Pensions and Public Payments
Record of Employment data interface	11.0	Employer reporting feed; the largest integration in the domain
Biweekly reporting and continued-claim capability	8.0	Claimant self-service
Appeals, integrity, portals and contact centre technology	16.0	Configured workflow

	C$M	
Capital	**70.0**	
Claimant and claim-history data acquisition and validation	62.0	Live claims plus the entitlement history behind them
Employer record base establishment	24.0	Every Alberta employer must be able to file a Record of Employment from Day 1
Payment and adjudication rehearsal	22.0	Parallel running against live federal decisions before Day 1
Contact centre surge	18.0	Cutover period
Legal authority and regulation	12.0	Alberta employment insurance legislation
Programme management and assurance	26.0	24-month stand-up
Benefit calculation engine and recipient registry	30.0	Capital. Four benefits, about 1.3 million recipient families, built on the payment channel already shared with pensions
Benefit recipient data acquisition and validation	30.0	Entitlement histories for four benefits, without which no first payment can be computed
Benefit payment rehearsal and parallel running	15.0	Against live federal determinations before Day 1
Contingency at 15%	41.4	
One-time total	**402.4**	Employment Insurance at C$317.4M plus C$85.0M for the tax-delivered benefits, of which C$30.0M is capital

The people

	POSTS	C$M	
Tax-delivered benefit delivery	300	45	The determination itself rides on the assessing system already funded at Taxation and Revenue rather than being built twice
Recruitment and training	1,490	42	adjudication requires trained staff
Benefit recruitment, training and legal authority		10	300 posts and the Alberta statute behind four benefits
Permanent posts	1,790		
Complement carried			*1,790 permanent / 0 temporary*

Comparators

	FIGURE	
Federal EI administration, calendar 2024	C$2,199M on C$22,919M of benefits, being 9.59%	2026 Actuarial Report on the EI Premium Rate, expenditure table
Federal administration 2025 to 2032	flat at about C$2,100M while benefits rise 24%	Same table. Administration is a fixed-capacity cost, not a volume cost
Alberta pro-rata at 11.921%	C$262.1M	What a share of the federal cost would buy if scale were free. It is not

What these figures assume

- Administration is funded at 1.29 times the federal pro-rata share. A successor serving 11.9% of the national caseload cannot be run on 11.9% of the national cost, because the federal figure does not move with volume.
- This is transition scaffolding, not a permanent platform (the rule that transition builds only enough to work, not the end system). It funds enough capability to pay the right claimants the right amount, accurately and auditably. Whether Alberta later builds a single payments platform or leaves each function to its own is a decision for the first legislature and is not funded here.
- The payment channel is shared with the pension function at Pensions and Public Payments rather than duplicated.

Disclosed and not recognised

The Canada Social Transfer to Alberta, about C$2,198M a year in 2026-27, allocated on an equal per capita cash basis and growing three per cent a year by legislation. It supports post-secondary education, social assistance and social services, and early childhood development, and is largely unconditional. It is revenue that stops rather than a cost that starts: the programmes it supports are provincial and continue unchanged, so it is not recognised here in any amount. It is accounted for on the revenue side of the budget, where Alberta's own taxation must replace it.

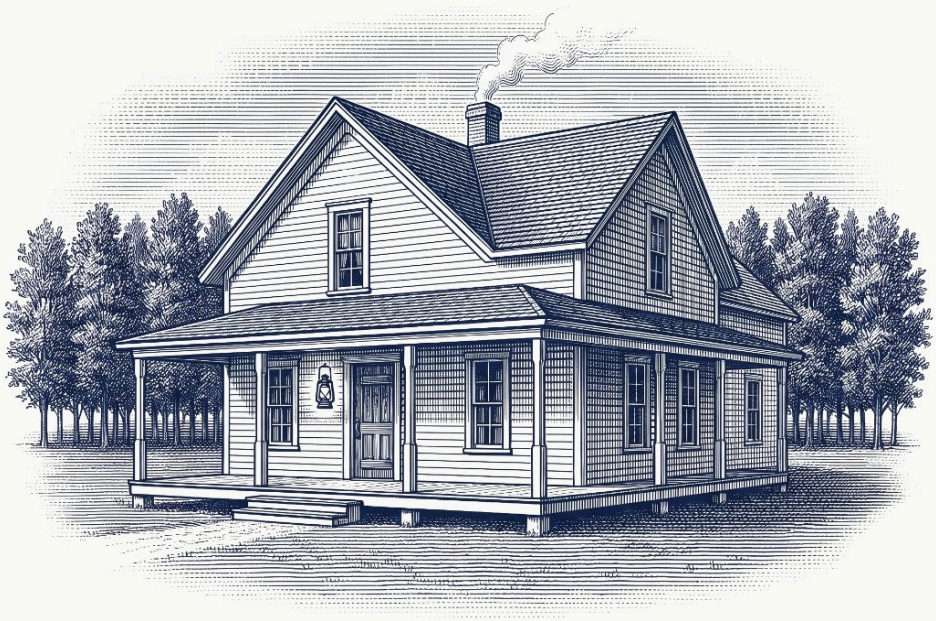
How this connects to other domains

Employment Insurance premiums of about C$3,700M a year are collected at Taxation and Revenue and are shown against this domain as an offset. Part II employment supports and the Labour Market Development Agreement are a separate

instrument and are not costed here. The payment channel is shared with the pension function at Pensions and Public Payments.

Sources

- ESDC, Employment Insurance benefits paid to Alberta claimants, 2024-25.
- OSFI, 2026 Actuarial Report on the Employment Insurance Premium Rate: expenditure table and EI Operating Account projections.
- Office of the Auditor General of Canada, Report 8, The Benefits Delivery Modernization Programme (2023); Budget 2024.
- Alberta Transition Council technical annex, workforce table for this domain.





BUDGET STATEMENT 20

Common Digital & Shared Services

Transitional Matters

ISSUED	PRICE BASE	TRANSITION WINDOW	DOMAINS COVERED
5 September 2026	fiscal 2026-27	ID to ID+24 months	Common Digital and Shared Services

Nearly every domain in this budget depends on the same small set of things: a way to establish who a person or a business is, a place to keep records and prove they have not been altered, a way to exchange data with another government, and a certificate another state will accept.

Alberta already runs a shared services operator, so most of what these services need is continuing provincial spending and is not counted again: citizen and business identity, the government network and endpoint estate, the records standard, the service desk and departmental security are funded today. What is counted here is the increment a state needs and a province never has - a country signing certificate authority without which no other state will accept an Alberta passport, a security operation at state rather than departmental scale, government-to-government exchange so customs, passenger, police, health and tax information can move under agreement, sovereign hosting so the record of government does not sit where another government controls it, and the authority that sets the standard and refuses a duplicating build.

The figures are a planning estimate. The complement and the loaded rate are firm; everything built on them is an order of magnitude, offered so that a layer every other domain depends on is not carried at zero.

	C$M	
Added running cost, a year	48.0	New to the Alberta budget
One-time transition cost	192.0	Spent once
of which capital	62.0	
Workforce		140 permanent

C$ millions, fiscal 2026-27 price base. A one-time cost, a recurring cost and a payment to a member of the public are different things and are never added together.

How the figure is built

C$48.0M a year of added running cost and C$192.0M one-time, of which C$62.0M is capital, for the layer beneath every other domain. Alberta already runs a shared services operator, so most of what these services need is continuing provincial spending and is not counted here: citizen and business identity, the government network and endpoint estate, the records standard, the service desk and departmental security are funded today.

What is counted is the sovereign increment - the things a province has never needed and a state cannot do without.

Five of them.

A country signing certificate authority and document public key infrastructure, without which no other state will accept an Alberta passport.

A security operation at state rather than departmental scale.

Government-to-government exchange, so customs, passenger, police, health and tax information can move under agreement rather than by hand.

Sovereign hosting and continuity, so the record of government does not sit where another government controls it.

Assurance authority that sets the standard and refuses a duplicating build.

No architecture has been designed, no licensing has been quoted and no integration has been scoped. The complement and the loaded rate are firm; everything built on them is an order of magnitude offered so the function is not carried at zero.

The lines

	C$M	
Sovereign hosting and continuity operations	12.0	Two sites, capacity and the continuity rehearsal
Licensing and subscriptions at state scale	8.0	Identity, security tooling and certificate management, priced for a state rather than a department
Exchange operation and integration maintenance	5.0	Each counterpart connection has to be kept working
Certificate authority operations, audit and cross-certification	2.0	The certificate is worth what the audit behind it is worth
ADDED RUNNING COST, a year	**48.0**	
Sovereign hosting and continuity build	40.0	Two sites
Exchange platform	12.0	The platform, not the integrations
Certificate and key hardware	10.0	Hardware security modules, held in two places
Capital	**62.0**	
Government-to-government exchange build and first five integrations	45.0	Customs, passenger, police, health and tax
Security operations centre stand-up	22.0	Tooling, playbooks and the round-the-clock rota
Country signing certificate authority and document PKI	18.0	Including accession to the international public key directory, which is granted and not declared
Identity, records and tamper-evidence standard	12.0	Written once and adopted by every domain
Programme management and assurance	12.0	24-month stand-up across every domain at once
Recruitment and training	10.0	140 specialists in a market where every buyer wants the same people
Assurance authority stand-up	8.0	Architecture, the standard, and the register of domain builds
Contingency at 15%	25.0	
ONE-TIME TOTAL	**192.0**	

The people

	POSTS	C$M	
Country signing certificate authority and document PKI	15		The certificate another state accepts, without which the passport is paper
Security operation at state scale	55		Round-the-clock, which is what drives the number
Government-to-government exchange	40		Customs, passenger, police, health and tax information under agreement
Sovereign hosting and continuity	20		Two sites, and the record of government held where Alberta controls it
Assurance authority	10		The standard, the architecture, and the refusal of a duplicating build
New permanent posts	**140**		
Payroll		21	140 posts at a C$150,000 loaded rate
Complement carried			*140 permanent*

Comparators

	FIGURE	
Payroll share of running cost	43.8% at 140 posts	Low for a public body and right for an infrastructure operator, where licensing, hosting and tooling carry more of the cost than people do
Share of the budget's added running cost	1.3% - C$48.0M against C$3,583.8M	C$3,583.8M is the added running cost of the other nineteen domains; with this domain's C$48.0M it makes the C$3,631.8M in the front table. A layer every domain depends on, at well under two per cent of what the domains cost to run.
Cost if each domain builds its own instead	not estimated, and higher	The claim made here is only the direction: twenty identity stores, twenty exchanges and twenty security operations cost more than one of each and do not interoperate.

What these figures assume

- The operator already exists. Alberta runs a shared services function today, and this is the increment a state needs on top of it rather than a new organisation.
- Domains consume these services and do not rebuild them. The business system, its rules, its caseload and its people stay with the domain; the layer beneath is counted once, here.

- The authority to refuse a duplicating domain build sits with the Government of Alberta's transition governance function and ends at Constitutional Commencement, after which the standard is enforced the way any other government standard is.
- These are constructed planning figures, not derived costs. The architecture, licensing and integration work that would turn them into derived costs belongs to the design phase, and the estimate is restated when that work completes.

How this connects to other domains

The services are operated by the ministry holding provincial shared services, not by the transition governance function: they are permanent functions of statehood and do not lapse at Transition End, so an authority whose delegated powers end at Constitutional Commencement is the wrong operator. That function holds the authority alone - the architecture, the standard, and the power to refuse a duplicating domain build - and that authority ends at Commencement.

Every domain consumes these services and none of them re-costs them: the business system, its rules, its caseload and its people stay with the domain, and the identity, records, exchange, certificate, hosting and security layers beneath them are counted once, here.

The country signing certificate authority serves the passport at Immigration; the exchange serves customs at Border and Customs, passenger data at Immigration, police records at Policing and Public Safety, health information at Health and tax information at Taxation and Revenue.

Sources

- Alberta Transition Plan supporting analysis, Transitional Matters, section 1.8 common digital and shared services.
- The function list and the two-role split are the paper's own; the money is constructed here.