

General Revenue Fund
Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee
For the Year Ended March 31, 2009

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Introduction

This report has been prepared pursuant to section 17(c) of the *Government Accountability Act*, which authorizes the reporting of any supplementary financial information that may be required.

Basis of Reporting

This report is prepared on the basis of payments made during the 2008-09 fiscal year.

Only selected payments made by Departments and Offices of the Legislative Assembly of the Government of Alberta are shown.

Grant payments over \$5,000, Supplies, Services, Tangible Capital Asset Purchases and Other Payments over \$10,000 are listed by payee, by Department or Office that made the payment in alphabetical order. Payments under the respective reporting limits are collectively shown as Sundry payments. Payee names are listed only if individual payments in aggregate exceed the respective reporting limits.

Payments where the disclosure of the names is prohibited by Alberta statutes are shown under the respective program names. Payments made by a Department on behalf of another Department are reported under the name of the Department that made the payment.

Payments to or on behalf of members of the Legislative Assembly are included in a separate report. Payments relating to salaries, wages, employment contracts, benefits, travel and debt servicing costs are not reported.

This basis of reporting differs from the basis used in preparing the government's Consolidated Financial Statements in several respects.

- The Consolidated Financial Statements follow the accrual basis of reporting whereby expenses are reported in the year they are incurred. The result of using the payment basis of reporting is that certain expenses incurred in the 2007-08 are included in this report because they were paid in 2008-09, while certain expenses incurred in 2008-09 will not be reported until 2009-10 because they were paid after March 31, 2009.
- Payments made by regulated funds, provincial agencies, Crown-controlled corporations and SUCH sector organizations (Schools, Universities, Colleges, and Hospitals) are not shown in the report.

Basis of Reporting (continued)

- This report includes payments made by departments to government sector entities and Crown-controlled SUCH sector organizations as well as to external organizations and individuals. The Consolidated Financial Statements include only the transactions with Crown-controlled SUCH sector organizations and external organizations and individuals. Transactions between government sector entities are eliminated.
- Payments to or on behalf of members of the Legislative Assembly as well as payments relating to salaries, wages, employment contracts, benefits, travel and debt servicing costs are not shown in this report. These expenses are included in the Consolidated Financial Statements.
- This report includes payments made based on agreements by Departments on behalf of third parties pursuant to section 25 of the *Financial Administration Act*. These payments are reported in a note to the financial statements of Departments that made the payments and are not included in expenses in the Consolidated Financial Statements.
- Non-cash transactions are not shown in this report. Expenses not involving cash outlays are included in the Consolidated Financial Statements.
- In preparing financial statements, estimates and assumptions are made in circumstances where actual results are unknown. These estimates and assumptions affect the amounts accrued and reported in the financial statements. Actual payments made and included in this report may materially differ from the estimates used in preparing financial statements.
- This report includes payments for acquisitions of tangible capital assets and supplies inventory. Tangible capital assets are capitalized and amortized over its estimated useful lives and supplies inventories are capitalized and expensed when consumed in the Consolidated Financial Statements.

Because this report is, in effect, just one component of the Province's Consolidated Financial Statements, discrepancies between this report and the Province's Consolidated Financial Statements are inevitable as they are prepared on a different basis.

Under section 37 of the *Financial Administration Act*, deputy heads are responsible for making and controlling payments with respect to their departments. The following is a breakdown of reported payments by Department. Payments made by a Department before a program is transferred to another Department are reported under the name of the Department that made the payment.

Reported Payments by Department ^{(a) (b)}
For the Year Ended March 31, 2009 (Unaudited)

	Grants	Supplies, Services and Other Payments	Total
		(\$ thousands)	
Offices of the Legislative Assembly	\$ 5	\$ 14,007	\$ 14,012
Departments			
Aboriginal Relations	23,450	\$ 6,082	29,532
Advanced Education and Technology	3,322,319	51,292	3,373,611
Agriculture and Rural Development	691,639	40,067	731,706
Children and Youth Services	750,279	91,293	841,572
Culture and Community Spirit	159,820	30,563	190,383
Education	4,423,715	97,177	4,520,892
Employment and Immigration	1,209,192	162,166	1,371,358
Energy	115,609	28,678	144,287
Environment	46,248	50,097	96,345
Executive Council	-	5,304	5,304
Finance and Enterprise	6,474	19,714	26,188
Health and Wellness	12,842,180	195,866	13,038,046
Housing and Urban Affairs	314,179	1,721	315,900
Infrastructure	559,800	743,398	1,303,198
International and Intergovernmental Relations	642	10,213	10,855
Justice	54,676	82,719	137,395
Municipal Affairs	685,088	23,939	709,027
Seniors and Community Supports	1,695,240	41,387	1,736,627
Service Alberta	1	239,178	239,179
Solicitor General and Public Security	633,409	245,476	878,885
Sustainable Resource Development	18,072	124,503	142,575
Tourism, Parks and Recreation	90,553	108,841	199,394
Transportation	1,332,099	1,783,029	3,115,128
Treasury Board	-	11,958	11,958
	\$ 28,974,689	\$ 4,208,668	\$ 33,183,357

(a) Deputy heads are responsible for making and controlling payments with respect to their departments under the *Financial Administration Act*.

(b) On a cash basis. Includes capital asset purchases and payments based on agreements. Excludes non-cash transactions, payments relating to salaries, wages, employment contracts, benefits, travel and debt servicing costs.