

General Revenue Fund
Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee
For the Year Ended March 31, 2008

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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 year ended March 31, 2008.

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 2006-07 are included in this report because they were paid in 2007-08, while certain expenses incurred in 2007-08 will not be reported until 2008-09 because they were paid after March 31, 2008.
- 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. Expenses of these entities are included in the Consolidated Financial Statements.

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.

On March 12, 2008 the government announced new ministry structures. Since the 2007-08 fiscal year was substantially completed prior to this announcement, the Blue Book is being prepared as if the restructuring took place on April 1, 2008, to provide consistency with the Province's Consolidated Financial Statements.

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, 2008 (Unaudited)

	Grants	Supplies, Services and Other Payments	Total
		(\$ thousands)	
Offices of the Legislative Assembly	\$ 1	\$ 16,123	\$ 16,124
Departments			
Advanced Education and Technology	3,038,999	49,093	3,088,092
Agriculture and Food	377,843	37,373	415,216
Children's Services	856,582	80,264	936,846
Education	4,276,792	85,745	4,362,537
Employment, Immigration and Industry	1,123,879	154,164	1,278,043
Energy	100,058	26,380	126,438
Environment	114,583	41,616	156,199
Executive Council	-	3,413	3,413
Finance	33,096	21,302	54,398
Health and Wellness	10,574,484	136,221	10,710,705
Infrastructure and Transportation	2,892,086	1,979,317	4,871,403
International, Intergovernmental and Aboriginal Relations	26,470	17,573	44,043
Justice and Attorney General	46,596	83,130	129,726
Municipal Affairs and Housing	800,725	21,490	822,215
Seniors and Community Supports	1,619,813	31,847	1,651,660
Service Alberta	-	215,831	215,831
Solicitor General and Public Security	67,216	215,597	282,813
Sustainable Resource Development	27,011	111,938	138,949
Tourism, Parks, Recreation and Culture	477,660	136,380	614,040
Treasury Board	-	3,182	3,182
	\$ 26,453,894	\$ 3,467,979	\$ 29,921,873

(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.