

**General Revenue Fund**  
**Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee**  
**For the Year Ended March 31, 2010**

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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 2009-10 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 2008-09 are included in this report because they were paid in 2009-10, while certain expenses incurred in 2009-10 will not be reported until 2010-11 because they were paid after March 31, 2010.
- Payments made by regulated funds, provincial agencies, Crown-controlled corporations and SUCH sector organizations (Schools, Universities, Colleges, and Alberta Health Services) 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 external organizations and individuals. Transactions between government reporting 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** <sup>(a) (b)</sup>  
**For the Year Ended March 31, 2010 (Unaudited)**

	<b>Grants</b>	<b>Supplies, Services and Other Payments</b>	<b>Total</b>
	(\$ thousands)		
Offices of the Legislative Assembly	\$ -	\$ 10,920	\$ 10,920
Departments			
Aboriginal Relations	132,233	\$ 3,424	135,657
Advanced Education and Technology	3,180,530	50,470	3,231,000
Agriculture and Rural Development	370,322	35,307	405,629
Children and Youth Services	195,997	73,769	269,766
Culture and Community Spirit	312,068	13,868	325,936
Education	4,127,896	99,912	4,227,808
Employment and Immigration	961,593	160,615	1,122,208
Energy	156,899	37,346	194,245
Environment	62,324	43,141	105,465
Executive Council	-	6,904	6,904
Finance and Enterprise	4,319	18,526	22,845
Health and Wellness	12,651,240	152,085	12,803,325
Housing and Urban Affairs	428,714	2,471	431,185
Infrastructure	8,594	725,078	733,672
International and Intergovernmental Relations	56	8,477	8,533
Justice	69,030	65,479	134,509
Municipal Affairs	500,305	24,870	525,175
Seniors and Community Supports	1,886,969	34,546	1,921,515
Service Alberta	-	221,099	221,099
Solicitor General and Public Security	88,135	255,477	343,612
Sustainable Resource Development	26,502	103,673	130,175
Tourism, Parks and Recreation	98,092	59,587	157,679
Transportation	1,603,975	1,744,655	3,348,630
Treasury Board	-	8,810	8,810
	<b>\$ 26,865,793</b>	<b>\$ 3,960,509</b>	<b>\$ 30,826,302</b>

(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.