

General Revenue Fund
Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee
For the Year Ended March 31, 2012

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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 2011-12 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 2010-11 are included in this report because they were paid in 2011-12, while certain expenses incurred in 2011-12 will not be reported until 2012-13 because they were paid after March 31, 2012.
- 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 external organizations and individuals. Transactions between departments, government sector entities, and Crown-controlled SUCH sector organizations 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 their 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 May 8, 2012, the government announced new ministry structures. Since the government restructuring took place after the 2011-12 fiscal year, this Blue Book report is being prepared under the old ministry structures in place as at March 31, 2012. The new ministry structures will be reflected in the first quarter Blue Book report. As well, any adjustments to payments made after March 31, 2012 will be reflected in the next report.

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, 2012 (Unaudited)

	Grants	Supplies, Services and Other Payments	Total
		(\$ thousands)	
Offices of the Legislative Assembly	\$ 12	\$ 15,435	\$ 15,447
Departments			
Advanced Education and Technology	2,765,316	45,715	2,811,031
Agriculture and Rural Development	486,599	26,867	513,466
Culture and Community Services	159,023	8,337	167,360
Education	4,469,505	82,054	4,551,559
Energy	110,609	35,534	146,143
Environment & Water	63,781	39,531	103,312
Executive Council	-	5,593	5,593
Finance	18,041	14,422	32,463
Health and Wellness	14,711,727	137,573	14,849,300
Human Services	941,993	200,030	1,142,023
Infrastructure	2,572	1,359,575	1,362,147
Intergovernmental, International & Aboriginal Relations	121,032	8,557	129,589
Justice	70,909	64,102	135,011
Municipal Affairs	1,368,161	26,671	1,394,832
Seniors	2,020,437	37,092	2,057,529
Service Alberta	-	193,472	193,472
Solicitor General and Public Security	123,013	370,978	493,991
Sustainable Resource Development	15,012	85,010	100,022
Tourism, Parks and Recreation	78,192	34,898	113,090
Transportation	1,167,660	1,777,685	2,945,345
Treasury Board & Enterprise	2,020	9,177	11,197
	\$ 28,695,614	4,578,308	\$ 33,273,922

(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.