

General Revenue Fund

Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee

For the Year Ended March 31, 2007

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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, 2007.

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 2005-06 are included in this report because they were paid in 2006-07, while certain expenses incurred in 2006-07 will not be reported until 2007-08 because they were paid after March 31, 2007.
- 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.

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, 2007 (Unaudited)

	Grants	Supplies, Services and Other Payments	Total
		(\$ thousands)	
Offices of the Legislative Assembly	\$ 5	\$ 9,174	\$ 9,179
Departments			
Advanced Education and Technology	2,356,832	42,819	2,399,651
Agriculture and Food	795,989	37,009	832,998
Children's Services	779,444	72,352	851,796
Education	4,010,935	156,750	4,167,685
Employment, Immigration and Industry	721,433	48,393	769,826
Energy	60,561	23,017	83,578
Environment	20,890	40,445	61,335
Executive Council	-	3,032	3,032
Finance	2,092,114	19,655	2,111,769
Health and Wellness	9,571,634	156,337	9,727,971
Infrastructure and Transportation	2,229,244	1,635,019	3,864,263
International, Intergovernmental and Aboriginal Relations	27,444	18,767	46,211
Justice and Attorney General	44,501	77,592	122,093
Municipal Affairs and Housing	150,336	20,950	171,286
Seniors and Community Supports	1,521,116	41,249	1,562,365
Service Alberta	-	175,052	175,052
Solicitor General and Public Security	67,274	199,627	266,901
Sustainable Resource Development	15,772	82,720	98,492
Tourism, Parks, Recreation and Culture	289,584	95,140	384,724
Treasury Board	-	234	234
	\$ 24,755,108	\$ 2,955,333	\$ 27,710,441

(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.