

**General Revenue Fund**  
**Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee**  
**For the Year Ended March 31, 2011**

	<b>Page</b>
Table of Contents	i
Introduction	ii
Basis of Reporting	ii
Reported Payments by Department	iv
Grants	Part I
Supplies and Services, Tangible Capital Assets and Other	Part II

## **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 2010-11 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 2009-10 are included in this report because they were paid in 2010-11, while certain expenses incurred in 2010-11 will not be reported until 2011-12 because they were paid after March 31, 2011.
- 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.

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, 2011 (Unaudited)**

	Grants	Supplies, Services and Other Payments	Total
		(\$ thousands)	
Offices of the Legislative Assembly	6	10,741	\$ 10,747
Departments			
Aboriginal Relations	119,497	30,537	150,034
Advanced Education and Technology	3,127,318	39,763	3,167,081
Agriculture and Rural Development	569,790	26,824	596,614
Children and Youth Services	186,990	64,178	251,168
Culture and Community Spirit	215,965	8,486	224,451
Education	4,072,128	83,501	4,155,629
Employment and Immigration	1,486,615	148,556	1,635,171
Energy	78,272	29,953	108,225
Environment	34,114	38,056	72,170
Executive Council	-	7,846	7,846
Finance and Enterprise	37,551	17,666	55,217
Health and Wellness	14,298,741	143,472	14,442,213
Housing and Urban Affairs	406,782	2,126	408,908
Infrastructure	48,401	1,058,345	1,106,746
International and Intergovernmental Relations	213	6,745	6,958
Justice	84,381	63,236	147,617
Municipal Affairs	972,674	27,318	999,992
Seniors and Community Supports	1,228,037	32,111	1,260,148
Service Alberta	-	194,813	194,813
Solicitor General and Public Security	125,026	289,364	414,390
Sustainable Resource Development	22,711	96,884	119,595
Tourism, Parks and Recreation	87,749	40,300	128,049
Transportation	1,051,627	1,611,840	2,663,467
Treasury Board	-	9,733	9,733
	\$ 28,254,588	4,082,394	\$ 32,336,982

- (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.