As the recipient (the Province) of the authorized transfer (from a transferring government), has the Province met all the eligibility criteria?

- Yes
  - Are there stipulations associated with the transfer?
    - No
      - Do not recognize
    - Yes
      - Do stipulations create an obligation that meets the definition of a liability?
        - No
          - Recognize as revenue immediately
        - Yes
          - Initially recognize as liability; then recognize as revenue as the related liability is settled via meeting transfer stipulations

If the stipulations are too broad to stand alone, but when taken together with the nature and extent of the actions and communications of the Province, does this create an obligation that meets the definition of a liability?

- Yes
  - Initially recognize as liability; then recognize as revenue as the related liability is settled via meeting transfer stipulations together with the nature and extent of the actions and communications of the Province.
- No
  - Recognize as revenue immediately