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

Is the authorized transfer a financing arrangement where there is advancing of funds before all eligibility criteria have been met?

Did the authorization for the transfer occur by the financial statement date?

Is there evidence by the financial statement date that the authorization process results in government losing its discretion to avoid the obligation for the transfer and the transfer meets the definition of a liability?

The Province as Transferring Government

- No
- Yes

- No: Do not recognize
- Yes: Recognize as an expense

- No
- Yes: Recognize as a liability