



**Alberta Treasury Board  
and Finance**

**COVID-19 Capital  
Stimulus Initiative**

**Auditor  
General**  
OF ALBERTA

**Report of the Auditor General**  
November 2022



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## Related Reports:

- *Small and Medium Enterprise Relaunch Grant Program—November 2022*
- *Municipal Operating Support Transfer and Municipal Stimulus Program—November 2022*
- *Delivery of COVID-19 Emergency Isolation Support Program—March 2022*

Appointed under *Alberta's Auditor General Act*, the Auditor General is the legislated auditor of every provincial ministry, department, and most provincial agencies, boards, commissions, and regulated funds. The audits conducted by the Office of the Auditor General report on how government is managing its responsibilities and the province's resources. Through our audit reports, we provide independent assurance to the 87 Members of the Legislative Assembly of Alberta, and the people of Alberta, that public money is spent properly and provides value.

# Report Highlights

The **COVID-19 Capital Stimulus Initiative** invested in the province's infrastructure to offset the impacts of the pandemic.

Over \$2 billion in capital spending was allocated for projects that created jobs and economic growth through:



accelerating capital maintenance and renewal funding for shovel-ready projects



launching a series of strategic capital projects

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## Treasury Board and Finance

leveraged existing capital planning processes to administer the COVID-19 Capital Stimulus Initiative

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The government quickly implemented this initiative to respond to job losses experienced by Albertans during the pandemic.

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The accelerated nature of the process increased the risk that deficiencies exist in the systems to design, deliver, monitor and report this initiative.

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TBF had effective processes to design, deliver and monitor the initiative. Improvements could be made to the reporting process by including an analysis of whether the desired results of its COVID-19 Capital Stimulus Initiative were achieved in the department's annual reporting.

The department's reporting focused on project spending and construction status. However, there was no reporting on the number of jobs created by the initiative.

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When the government spends  
**Over \$2B**

on job creation stimulus, Albertans deserve to know that the processes used to make capital investment decisions are working as intended and result in capital projects that provide value and enhance the delivery of programs and services to Albertans.

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# About This Audit

In March 2020, Alberta's unemployment rate was 9.2 per cent. In May 2020, it peaked at 15.3 per cent.<sup>34</sup> The government responded to the unprecedented challenges. In March 2020, departments were requested to submit capital projects and identify opportunities to accelerate capital spending in areas that created jobs and economic growth. Departments and municipalities responded by submitting many projects.

The capital planning branch within the Department of Treasury Board and Finance (the department or TBF) coordinated the review of submissions. The department developed a prioritization matrix to rank projects for Treasury Board Committee review. Once projects were approved, departments such as Transportation, Infrastructure, and other organizations including school boards and post-secondary institutions managed the construction projects.

In June 2020, the government released the *Alberta Recovery Plan* (the Plan)—a long-term strategy to build, diversify and create jobs. One component of the Plan was the COVID-19 Capital Stimulus Initiative (the initiative) to:

- accelerate \$980 million in Capital Maintenance and Renewal<sup>35</sup> (CMR) funding for shovel-ready projects to create 5,000 jobs immediately
- launch a series of strategic capital projects (strategic projects) for at least \$600 million to create at least 2,500 jobs and improve long-term productivity

Because the government implemented the COVID-19 Capital Stimulus Initiative quickly, there is a higher risk that deficiencies exist in the systems to design, deliver, monitor and report this initiative. Our audit assessed whether TBF designed these systems to meet the stated objective, evaluated projects, made necessary amendments as circumstances changed and reported on the achievement of the objectives for this initiative.

<sup>34</sup> Statistics Canada, Labour force characteristics, Table 14-10-0287-01, <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1410028701>

<sup>35</sup> Capital Maintenance and Renewal (CMR): Work that extends the useful life of an existing asset or addresses functional problems or deficiencies that impede program delivery.

# Total Funding and Current Status

As at March 31, 2022, there were 11 strategic projects with a projected cost of \$1,120 million and CMR funding projected to be \$927 million. Each table below compares funding amounts at inception against the forecasted

amounts as of March 31, 2022. Two strategic projects (Alberta Broadband and H.W. Pickup Junior High School) were added to the COVID-19 Capital Stimulus Initiative after inception and funding was adjusted through the capital planning process to reflect changes in project cost and delivery dates.

Strategic Projects (\$ millions)							
Date	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Total
Inception	\$102	\$142	\$139	\$201	\$24	\$4	\$612 <sup>36</sup>
March 31, 2022	\$15*	\$129*	\$369	\$300	\$218	\$89	\$1,120 <sup>37</sup>

Capital Maintenance and Renewal (\$ millions)							
Date	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Total
Inception	\$734	\$209	\$20	-	-	-	\$963 <sup>36</sup>
March 31, 2022	\$495*	\$354*	\$70	\$8	-	-	\$927 <sup>37</sup>

\*Year-end actual results

The appendix lists funding for Strategic projects and CMR by department.

<sup>36</sup> As noted on page 139, Strategic Projects when announced in the Plan was \$600M and increased to \$612M at inception, CMR was announced at \$980M but approved at \$963M.

<sup>37</sup> Forecasted amounts in 2022-2023 and beyond are subject to change due to requests to re-profile project funding, changes will be reflected in future quarterly fiscal updates.

## Objective and Scope

The objective of our audit was to conclude whether the Department of Treasury Board and Finance had effective systems to design, deliver, monitor and report on the COVID-19 Capital Stimulus Initiative.

Our audit focused on the systems at the Department of Treasury Board and Finance to design, deliver, monitor and report on the initiative for the period of February 1, 2020 to March 31, 2022.

Our audit did not review the project management processes to deliver capital projects of other government departments. But we examined departments' reporting on their projects to TBF. Our audit also does not conclude on the budgeting or capital planning processes except for how they were used specifically for the COVID-19 Capital Stimulus Initiative.

## Criteria

To determine whether TBF has effective systems to design, deliver, monitor, and report on the COVID-19 Capital Stimulus Initiative, we used the following criteria:

TBF should have effective systems to:

- design the initiative to align with the government's strategic objectives and goals
- deliver the initiative
- monitor the delivery of the initiative and to identify opportunities for improvements
- collect relevant, timely and accurate information to evaluate and report on the initiative's financial and non-financial performance

We established our audit criteria based on:

- Government of Alberta (GoA) grants best practices, 2003
- GoA Accountability Framework
- ISO 31000 - Enterprise Risk Management
- Capital Planning Manual
- Financial Management Manual
- Fiscal and Process Requirements Directives
- Office of the Controller, Corporate Accounting Policy—Government Transfers

Management of TBF acknowledged the suitability of the audit criteria on April 9, 2022.

## What We Examined

We examined TBF systems to design, deliver, monitor, and report on the COVID-19 Capital Stimulus Initiative (initiative). To assess the systems, we:

- examined annual reports, plans, and news releases
- examined policies, procedures, guidelines, and other relevant documentation
- tested the evaluation and approval process of initiative projects
- examined documents and performed walkthroughs of the key controls
- held meetings with key stakeholders to understand the initiative and related systems
- examined how the initiative was monitored and reported and how identified improvements were implemented

We completed our audit on October 21, 2022.

## Conclusion

Based on our audit criteria, we conclude the Department of Treasury Board and Finance has effective processes to design, deliver and monitor the COVID-19 Capital Stimulus Initiative. Improvements can be made to the department's reporting process by including an analysis of whether the desired results of its COVID-19 Capital Stimulus Initiative were achieved in the department's annual reporting.

The department's reporting focused on project spending and construction status. However, there was no reporting on the number of jobs created by the initiative.

We are not making a new recommendation to the department on the reporting as there are outstanding recommendations we have previously reported on the need to improve performance reporting to Albertans in ministry annual reports.



## Why This Conclusion Matters to Albertans

The COVID-19 Capital Stimulus Initiative was developed to offset the economic impacts of the pandemic. The government allocated over \$2 billion to the Capital Stimulus Initiative to create jobs for Albertans. Albertans deserve to know that processes used to make capital investment decisions are working as intended and result in capital projects that provide value and enhance the delivery of programs and services to Albertans.



# Detailed Findings

## Initiative Design

### Context

A properly planned program design process is fundamental to the success of an initiative or program. This process begins with a needs assessment to understand the current environment and intended recipients, identify the problem, gap or need, gather relevant data and determine actions and how to proceed. The initiative design also includes a process to approve the initial design and any subsequent changes.

Within a short timeframe, the government invested in the province's infrastructure to offset the impacts of the pandemic. Two committees provided oversight and guided the development in the design phase of the COVID-19 Capital Stimulus Initiative: the Priorities and Implementation Cabinet Committee (PICC) and the Deputy Minister Capital Committee (DMCC).

### Criteria

TBF should have effective systems to design the COVID-19 Capital Stimulus Initiative that align with the government's strategic objectives and goals. TBF should:

- analyze relevant data and risks to inform the design of the initiative
- document clear goals, objectives, and requirements
- identify and develop the processes, internal controls, resources, and information systems needed to effectively deliver, monitor, and report on the initiative
- obtain required approvals to implement and deliver the initiative
- develop relevant internal and external performance measures to evaluate the initiative

## Our audit findings

### Key findings

- Committees considered relevant data and risk in designing the initiative.
- The objective of the initiative was clearly defined.
- The department used existing capital planning processes to plan and deliver the initiative.
- Treasury Board Committee developed guiding principles for the initiative and approved the capital projects.
- The department did not develop performance measures to assess whether the objective of the initiative was achieved.

### Committees considered relevant data and risk in designing the initiative

We found DMCC solicited advice on potential stimulus options and assessed risks in delivery, impacts on the capital plan, and fiscal capacity. The economics and revenue forecasting branch within TBF told us they provided economic and financial indicators and developed scenario analysis to inform PICC.

### The objective of the initiative was clear

The objective "to create jobs" was publicly announced in the June 2020 *Alberta Recovery Plan* and was reinforced through news releases as capital stimulus projects were approved and announced. Departments were asked to submit capital projects in areas that support jobs and economic growth.

TBF evaluated the proposed projects using a matrix based on principles including shovel readiness, necessary CMR that needed to occur in 2020 Capital Plan timeframe, and job creation.

## TBF used existing capital planning systems

To meet the timelines and objective of the COVID-19 Capital Stimulus Initiative, TBF:

- developed a prioritization matrix to score submissions using the principles provided by Treasury Board Committee, as described in section above
- developed a customized report on stimulus spending and forecasts

As the stimulus was capital in nature, the existing capital planning processes were used to deliver, monitor and report on the initiative.

## Treasury Board Committee developed guiding principles for the initiative and approved projects

Treasury Board Committee approved the prioritization matrix used to evaluate proposed project submissions. As the COVID-19 Capital Stimulus Initiative was created after 2020-2021 budget, funding was authorized through supplementary supply estimates approved by the Legislative Assembly. We confirmed, through testing, Treasury Board Committee notified all successful departments as to which projects were selected and the approved funding.

## TBF did not develop performance measures to assess the initiative

TBF did not develop performance measures to evaluate the COVID-19 Capital Stimulus Initiative. When the first round of CMR and strategic projects was approved in 2020, the economics and revenue forecasting branch estimated the total jobs<sup>38</sup> that would be created using an established economic modeling tool that estimated construction costs and jobs multipliers per million spent. The Plan estimated 7,500 jobs would be created through the initiative, as follows:

- \$980 million of CMR spending to create 5,000 jobs
- \$600 million of strategic projects spending to create 2,500 jobs

After the initiative started, projects were added, cost estimates changed, and some project timelines were extended out further. Our analysis of the first two years indicates that actual spending was 59 per cent of projected spending for strategic projects and 90 per cent for CMR projects due to delays in starting construction.

We did not observe a mechanism to measure results against the objective—job creation. There are a variety of options traditionally used to measure results of capital stimulus programs including using actual job creation data or re-performing estimates using the modeling tool.

TBF did not measure the actual number of jobs created—despite adding projects, delays in the start of projects, and the effects of significant economic factors such as supply chain delays, labour disruptions and inflation. It did not validate the job-creation estimates that the modeling tool produced with actual job creation data nor did they update and re-run the model in relation to the initiative.

We did note TBF does perform macroeconomic analysis such as actual and forecasted Gross Domestic Product (GDP), employment, and unemployment rates with percentage change each budget cycle to inform the development of the upcoming capital plan, this analysis was not isolated to the initiative.

## Initiative Delivery

### Context

For a government COVID-19 Capital Stimulus Initiative to be effective in achieving its stimulus objective, departments need to know which projects align with the initiative and how to submit proposals. Departments identified capital projects and submitted information to TBF. Treasury Board Committee developed a set of stimulus criteria including shovel readiness, necessary CMR, and job creation. TBF used the criteria to develop a matrix to evaluate proposed projects prior to Treasury Board Committee review and approval.

### Criteria

TBF should have effective systems to deliver the COVID-19 Capital Stimulus Initiative. TBF should:

- clearly communicate the initiative, any eligibility criteria, conditions, and application requirements to departments
- evaluate and approve applications consistently against initiative rules to verify that only eligible projects benefit and receive what they are eligible for
- enter into agreements, where appropriate, that clearly set out roles, responsibilities, conditions of funding, reporting and audit requirements

<sup>38</sup> A job is defined as one person-year of employment (2,080 hours).

## Our audit findings

### Key findings

- Departments were asked to submit projects that support jobs and economic growth.
- TBF consistently evaluated projects, but four approved projects bypassed the evaluation process.
- Capital-planning processes set roles, responsibilities, and reporting requirements.

### Departments sent in over 500 potential projects for consideration

Departments were asked to submit capital projects that supported jobs and economic growth. Departments submitted over 500 potential projects, that were compiled by TBF. Potential projects were grouped into various government COVID-19 response projects and initiatives.

Departments used the existing capital planning manual and templates to develop submissions and TBF staff were available to answer any questions on the submission process.

### TBF consistently evaluated projects, but four approved projects bypassed the evaluation process

The Department of Treasury Board and Finance developed a prioritization matrix to evaluate and score the projects. We tested a sample of these projects and found that the department consistently evaluated projects against the stimulus criteria and briefed Treasury Board Committee before it approved the capital projects.

However, we did identify exceptions to this process. We found four<sup>39</sup> of 11 approved strategic projects went directly from departments to Treasury Board Committee without going through the evaluation process at TBF.

Treasury Board Committee approved these projects as part of the COVID-19 Capital Stimulus Initiative.

### Capital planning processes set roles, responsibilities, and reporting requirements

Because the COVID-19 Capital Stimulus Initiative involved only Government of Alberta entities, no agreements were required. TBF used the existing capital planning processes to define roles, responsibilities, and reporting requirements.

The capital planning manual, available to all departments, set out responsibilities for key groups in the capital-planning process. It outlined the approval process for funding, eligible uses, and procedures to adjust cash-flows. Additionally, it specifies reporting requirements outlined in the *Financial Administration Act* and the *Fiscal Planning and Transparency Act*.

## Initiative Monitoring

### Context

Monitoring is a key component to delivering an effective initiative. It is essential to prevent unnecessary road bumps, adjust the course, or stay on track to achieve the desired goals and objectives. When initiatives are implemented quickly, as in this case, it is even more essential to rely on monitoring processes to catch and prevent issues that would have been resolved with more time and due diligence.

TBF monitored stimulus funding provided to departments to ensure funds are being used as intended and to inform decision makers. Monitoring activities included reviewing project status and spending reports.

Managing risk is also an important factor of effective monitoring. Risk management processes are iterative and associated with all activities of the COVID-19 Capital Stimulus Initiative. Assessing and treating risks helps achieve objectives and produce informed decisions.

<sup>39</sup> The four projects that bypassed TBF's evaluation process are identified on page 149.

## Criteria

TBF should have effective systems to monitor the delivery of the COVID-19 Capital Stimulus Initiative and to identify opportunities for improvement. TBF should:

- monitor the use of the funds to verify that departments use funds as intended
- identify, evaluate, and manage risks, including complaints during the delivery of the initiative
- identify opportunities for continuous improvement of the initiative and the systems to deliver the initiative or similar programs

## Our audit findings

### Key findings

- TBF's monitoring was focused on financial information.
- Risks for the initiative were identified and managed.
- TBF identified and improved processes and systems supporting the initiative.

### TBF's monitoring was financially focused

The department monitored the COVID-19 Capital Stimulus Initiative through financial information received from departments. The department prepared:

- reports that tracked the actual expenditures to date and forecasted amounts for CMR and strategic projects
- quarterly fiscal update reports for Treasury Board Committee, this included analysis of departments' requests for changes to funding

We tested the monitoring process and controls and found they were effective to ensure the financial information in reports was accurate and complete.

### Risks for the initiative identified and managed

Departments reported risks quarterly through capital plan updates. The department provided information on risks on projects it assessed.

### TBF identified and improved processes and systems supporting the initiative

The department identified ways to improve the COVID-19 Capital Stimulus Initiative by evolving the evaluation methodology to a scoring matrix and the systems to deliver it. As part of its capital planning process, the department gathers feedback from departments and staff after each budget cycle. The department has updated the Capital Planning Manual, submission templates, and the process to review capital projects.

## Initiative Reporting

### Context

Evaluating results is fundamental to learning whether a program is working as intended. Reporting and analyzing differences and trends on an ongoing, timely basis enables management to adjust the COVID-19 Capital Stimulus Initiative. By understanding why differences exist, management has a better chance of achieving the desired results and applying lessons learned to future programs and initiatives.

Accountability requires reporting results typically in results analysis sections of department and government annual reports. Effective reporting of COVID-19 programs and initiatives lets Albertans understand:

- the strategies and initiatives to deal with the pandemic
- how much money was budgeted and spent
- what the government spent the money on and the results achieved

### Criteria

TBF should have effective systems to collect relevant, timely and accurate information to evaluate and report on the financial and non-financial performance of the COVID-19 Capital Stimulus Initiative. TBF should:

- collect relevant, timely and accurate information to evaluate the efficiency, effectiveness, and economy of the initiative
- report analysis and results on efficiency, effectiveness, and economy of initiative
- analyze the results in a timely manner

## Our audit findings

### Key findings

- TBF has effective processes to collect financial information, but not jobs and quarterly project status information.
- Annual reporting focused on project spending and construction status—not jobs.
- TBF staff analysis focused only on initiative spending.

### TBF has effective processes to collect financial information, but not jobs and quarterly project status information

The capital planning branch has effective processes to collect budgetary and financial information but not information on jobs created and quarterly reports detailing project progress. Departments submitted project information to the capital planning branch through existing capital planning processes. Reporting requirements and frequency are in the table below:

Report	Information Requirements	Report Frequency
Fiscal Update	<ul style="list-style-type: none"> <li>• budgeted and forecast spending for individual projects</li> <li>• variance analysis to justify request for changes in capital funding for the portfolio of department projects (if required)</li> </ul>	Quarterly
Capital Plan	<ul style="list-style-type: none"> <li>• construction phase</li> <li>• expected and actual start date</li> <li>• specified contract and actual completion date</li> <li>• actual spending to date and remaining to be spent</li> <li>• budget-to-spending variance explanation and remedial action</li> </ul>	Quarterly
Project Status	<p>For select projects publicly reported in the Annual Infrastructure Report:</p> <ul style="list-style-type: none"> <li>• project name</li> <li>• total project costs</li> <li>• expectation completion</li> <li>• project description</li> </ul> <p>Departments also submit a complete list of all capital projects with total approved funding over \$5M and phase of construction (planning, design, tendered, construction, and complete)</p>	Annually

Since 2020, departments have not consistently submitted quarterly Capital Plan reports due to staffing shortages, resulting in less information available to TBF to evaluate the initiative throughout the year. Our testing confirmed that the department did not obtain detailed information on the status of projects, such as the anticipated completion date, construction phase, or detailed variance analysis by project each quarter. Instead, it received this information at year-end.

Additionally, the department does not plan to evaluate the initiative after it has ended. So, no more data will be gathered to verify the estimate of jobs created by the economic modeling tool, to quantify the economic benefits of the initiative, or to assess the extent of capital investment per job created.

## Annual reporting focused on project spending and construction status—not jobs

There was no reporting against the objective of the initiative, job creation. We reviewed the 2021-2022 ministry annual reports for departments that received initiative funding (see Appendix) and noted that this information was lacking.

We are not making a new recommendation to the department on the reporting as there are outstanding recommendations we have previously reported on the need to improve performance reporting to Albertans in ministry annual reports.

We did note that information in the 2020-2021 and 2021-2022 Annual Infrastructure Reports<sup>40</sup> did provide a high-level summary for Albertans of the COVID-19 Capital Stimulus Initiative, including:

- consolidated amount spent at year-end for stimulus CMR and strategic projects
- highlights of select stimulus CMR and strategic projects
- status of strategic projects at year-end (completed/in-progress) graphically represented on a map of Alberta

Currently, TBF measures and publicly reports progress based on spending-to-date and project status. There is no reporting of jobs created. So neither the public nor legislators can assess the initiative's job creation results against its objective.

## TBF staff analysis focused only on initiative spending

The department's analysis focused on project spending as a proxy for jobs created. They did not analyze results in terms of job creation or project percentage of completion—despite adding projects, delays in the start of projects, and the effects of significant economic factors such as supply chain delays, labour disruptions and inflation.

The department analyzed financial information to support decision makers. On a quarterly basis they reviewed other departments' requests for changes to the portfolio of capital projects, including stimulus projects, and made recommendations to Treasury Board Committee on potential funding changes or more projects. Additionally, they assessed actual and forecast spending for individual projects plus accumulated totals for the initiative.

## Audit Responsibilities and Quality Assurance Statement

TBF is responsible for the COVID-19 Capital Stimulus Initiative. Departments are responsible for managing the construction of the capital projects.

**Our responsibility is to express an independent conclusion on whether TBF has effective systems to design, deliver, monitor, and report on the initiative.**

We conducted our audit in accordance with Canadian Standard on Assurance Engagements 3001 issued by the Auditing and Assurance Standards Board (Canada). The Office of the Auditor General applies Canadian Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. The office complies with the independence and other ethical requirements of the Chartered Professional Accountants of Alberta Rules of Professional Conduct, which are founded on fundamental principles of integrity and due care, objectivity, professional competence, confidentiality and professional behaviour.

<sup>40</sup> Detailed within 2020-2021 and 2021-2022 Government of Alberta Final Results Year-end Report.

# Appendix

## Approved Strategic Projects by Department

Project	Project Description	Cost Estimate at Approval (\$ millions)	Department	
<b>1st Round of Strategic Projects Approved</b>				
Northern Lights Gas Co-op	Construction of about 100 kilometres of new transmission supply pipeline from the Wolverine Meter Station to the co-op distribution system in rural Mackenzie County near La Crete	\$16	Agriculture, Forestry and Rural Economic Development	
Lethbridge Exhibition Expansion	Renewal and major expansion of Exhibition Park in Lethbridge adding more than 10 times the space for food production and capacity to host up to 7,000 attendees	\$28		
Recovery Communities <sup>41</sup>	Construction of new Recovery Communities, currently in development for Red Deer, Gunn, Lethbridge, and the Blood Tribe, with additional sites under consideration. Initially approved for \$25 million, later approved for an additional \$31 million after TBF reviewed the revised business case.	\$25	Health	
Highway 3 Twinning	Twin 46 kilometres of this major economic corridor from Taber to East of Burdett	\$150	Transportation	
Highway 2 Leduc Interchange	Expanding Highway 2 from Edmonton to Leduc, including Highway 19/625 Nisku interchange and 65th Avenue interchange, to eight lanes will help to resolve congestion	\$33		
Highway 201 Bow River Bridge Stoney Trail	Replacing the existing eastbound Stoney Trail bridge with a new, wider bridge over the Bow River, widening the westbound bridge, and building a new standalone pedestrian bridge	\$70		
Highway 11 twinning <sup>41</sup>	Twinning 66 kilometres on Highway 11, the David Thompson Highway, from west Red Deer to Rocky Mountain House	\$120		
Terwillegar Expansion <sup>41</sup>	Capital grant to the City of Edmonton to widen Terwillegar Drive to four lanes in each direction from Rabbit Hill Road to Anthony Henday Drive and across to Windermere Boulevard, and to build a new second overpass over Anthony Henday Drive	\$120		
Highway 40 widening	Widening a 36-kilometre stretch of Highway 40 between Wildhay River and Pinto Creek, and north and south of the Berland River	\$50		
<b>1st Round of strategic projects total</b>		<b>\$612</b>		
<b>Subsequently Approved Strategic Projects</b>				
H.W Pickup Junior High School <sup>41</sup>	Replace H.W. Pickup as the existing school has structural issues	\$36	Education	
Alberta Broadband	Continue to implement the provincial Broadband Strategy, which sets out how GoA will achieve universal connectivity, providing high-speed internet to every Albertan household and business by the end of fiscal 2026-27	\$390	Service Alberta	
<b>Subsequently Approved Strategic Projects total</b>		<b>\$426</b>		
<b>Net Total</b>		<b>\$1,038*</b>		

\*Since approval, strategic project costs have changed from initial estimates and two strategic projects added in fiscal 2021-2022, as such the Net Total amount will not agree to the cost estimates summarized on page 140.

<sup>41</sup> The capital project did not go through TBF's project evaluation process.

## Capital Maintenance and Renewal (CMR) Funding Envelopes by Department

Department	Cost Estimate at Approval (\$ millions)
Advanced Education	\$98
Education	\$250
Infrastructure	\$114
Seniors and Housing	\$26
Justice and Solicitor General	\$10
Transportation	\$465
<b>Total</b>	<b>\$963</b>