

**General Revenue Fund**

**Details of Supplies, Services, Tangible Capital Assets and Other Payments; and Procurement Card Payments,  
by Payee**

**For the Year Ended March 31, 2017**

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## **Introduction**

This report has been prepared pursuant to section 11(d) of the *Fiscal Planning and Transparency 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 2016-17 fiscal year.

Only selected payments made by Departments and Offices of the Legislative Assembly of the Government of Alberta are shown.

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. Procurement card payments over \$10,000 are listed by merchant name, by Department or Office that made the purchase 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. Where payments are factored or requested to be assigned to another payee such as lawyers, financial institutions etc., the payment is reflected in the report as remitted to this payee accordingly.

Beginning with the three months ended June 30, 2014, the Grants section of the Blue Book has been discontinued. Grant payments will now be reported separately in the new Grant Disclosure Portal which lists all grant payments (no threshold applied) including the ministry which provided the grant, the grant recipient, the program under which the grant was made and the amount.

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 2015-16 are included in this report because they were paid in 2016-17, while certain expenses incurred in 2016-17 will not be reported until 2017-18 because they were paid after March 31, 2017.
- 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.

On January 19, 2017, the government announced some changes to ministry structures which are being reflected in this reporting period. As well, any adjustments to payments made after March 31, 2017 will be reflected in the next report.

Under section 37 of the *Financial Administration Act*, deputy heads are responsible for making and controlling payments with respect to their departments. The following provides a summary 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>**

Reporting Period: For The Year Ended March 31, 2017

(Unaudited)

*In dollars*

Departments	Supplies, Services and Other Payments	Procurement Card Payments	Total
Advanced Education	45,357,131	1,845,256	47,202,387
Agriculture and Forestry	117,967,717	8,032,701	126,000,418
Children's Services	4,653	-	4,653
Community and Social Services	1,453,617,738	6,409,982	1,460,027,720
Culture and Tourism	12,097,634	6,249,255	18,346,890
Economic Development and Trade	9,574,834	1,562,583	11,137,416
Education	45,516,295	1,426,025	46,942,321
Energy	20,689,495	1,838,683	22,528,178
Environment and Parks	173,517,727	9,952,369	183,470,096
Executive Council	3,350,049	846,072	4,196,121
Health	163,925,009	127,428	164,052,437
Indigenous Relations	46,836,920	556,570	47,393,490
Infrastructure	1,385,720,984	562,789	1,386,283,773
Justice and Solicitor General	397,186,306	9,490,629	406,676,935
Labour	30,272,268	1,864,236	32,136,504
Municipal Affairs	44,889,730	1,237,759	46,127,488
Office of the Auditor General	6,032,979	213,825	6,246,804
Office of the Chief Electoral Officer	2,136,497	24,442	2,160,939
Office of the Child and Youth Advocate	5,549,100	112,088	5,661,187
Office of the Ethics Commissioner	252,139	12,117	264,255
Office of the Information and Privacy Commissioner	1,166,427	58,763	1,225,190
Office of the Ombudsman	287,006	14,291	301,298
Office of the Public Interest Commissioner	33,415	16,487	49,902
Seniors and Housing	4,652,284	283,545	4,935,828
Service Alberta	244,684,782	4,092,208	248,776,990
Status of Women	252,969	60,441	313,410
Transportation	1,370,657,470	653,123	1,371,310,593
Treasury Board and Finance	16,887,703	1,241,547	18,129,250
	<b>5,603,117,261</b>	<b>58,785,214</b>	<b>5,661,902,474</b>

(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 assets purchases and payments based on agreements. Excludes non-cash transactions, payments relating to salaries, wages, employment contracts, benefits, travel and debt servicing costs.