

General Revenue Fund
Details of Grants, Supplies, Services, Tangible Capital Assets and Other Payments, by Payee
For the Year Ended March 31, 2013

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Introduction

This report has been prepared pursuant to section 15(c) of the *Fiscal Management 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 2012-13 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 2011-12 are included in this report because they were paid in 2012-13, while certain expenses incurred in 2012-13 will not be reported until 2013-14 because they were paid after March 31, 2013.
- 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.

As well, any adjustments to payments made after March 31, 2013 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 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 ^{(a) (b)}

For the Year Ended March 31, 2013 (Unaudited)

	Grants	Supplies, Services and Other Payments	Total
		(\$ thousands)	
Offices of the Legislative Assembly	\$ -	19,378	\$ 19,378
Departments			
Aboriginal Relations	128,483	1,075	129,558
Agriculture and Rural Development	385,265	24,072	409,337
Culture	185,313	10,104	195,417
Education	4,474,076	82,555	4,556,631
Energy	170,253	31,642	201,895
Enterprise and Advanced Education	2,681,658	54,892	2,736,550
Environment and Sustainable Resource Development	59,597	143,569	203,166
Executive Council	-	9,263	9,263
Health	16,050,228	156,725	16,206,953
Human Services	2,785,946	240,309	3,026,255
Infrastructure	132,046	1,170,046	1,302,092
International and Intergovernmental Relations	6,347	7,723	14,070
Justice and Solicitor General	215,271	484,604	699,875
Municipal Affairs	1,354,772	23,395	1,378,167
Service Alberta	-	197,473	197,473
Tourism, Parks and Recreation	79,337	36,243	115,580
Transportation	928,633	1,594,893	2,523,526
Treasury Board and Finance	34,040	17,123	51,163
	<u>29,671,265</u>	<u>4,305,084</u>	<u>\$ 33,976,349</u>

(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.