

**General Revenue Fund**

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

**For the Three Months Ended June 30, 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 for the first three months of the 2017-18 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 that are \$10,000 and over are listed by payee, by Department or Office that made the payment in alphabetical order. Procurement card payments that are \$10,000 and over 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. Datasets for Supplies, Services, Tangible Capital Assets Purchases and Other Payments as well as Procurement Card payments are now available in spreadsheet format on the Open Government website.

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 2016-17 are included in this report because they were paid in 2017-18, while certain expenses incurred in the first three months of 2017-18 will not be reported until the second quarter because they were paid after June 30, 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.

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 Three Months Ended June 30, 2017**(Unaudited)****In dollars**

<b>Departments</b>	<b>Supplies, Services and Other Payments</b>	<b>Procurement Card Payments</b>	<b>Total</b>
Advanced Education	9,114,220	471,031	9,585,251
Agriculture and Forestry	18,156,216	1,974,568	20,130,784
Children's Services	7,133,202	632,209	7,765,410
Community and Social Services	427,469,165	830,024	428,299,189
Culture and Tourism	3,684,922	1,347,952	5,032,874
Economic Development and Trade	2,136,032	442,408	2,578,440
Education	8,791,909	283,586	9,075,496
Energy	4,549,252	396,947	4,946,199
Environment and Parks	53,362,359	3,080,639	56,442,997
Executive Council	638,357	157,306	795,663
Health	34,700,840	30,791	34,731,631
Indigenous Relations	10,986,884	129,127	11,116,011
Infrastructure	339,034,846	150,156	339,185,002
Justice and Solicitor General	89,518,175	2,525,843	92,044,018
Labour	7,094,252	431,970	7,526,222
Municipal Affairs	4,894,695	296,337	5,191,032
Office of the Auditor General	3,045,728	71,380	3,117,108
Office of the Chief Electoral Officer	676,147	4,834	680,982
Office of the Child and Youth Advocate	1,492,775	37,183	1,529,958
Office of the Ethics Commissioner	25,366	3,955	29,321
Office of the Information and Privacy Commissioner	343,413	12,165	355,578
Office of the Ombudsman	84,829	3,828	88,658
Office of the Public Interest Commissioner	7,691	1,680	9,371
Seniors and Housing	1,257,957	75,259	1,333,216
Service Alberta	65,194,573	925,818	66,120,392
Status of Women	73,803	5,947	79,750
Transportation	250,859,351	138,554	250,997,905
Treasury Board and Finance	4,426,123	276,848	4,702,971
	<b>1,348,753,082</b>	<b>14,738,347</b>	<b>1,363,491,429</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.