

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, 2016

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Introduction

This report has been prepared pursuant to section 15(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 2015-16 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 2014-15 are included in this report because they were paid in 2015-16, while certain expenses incurred in 2015-16 will not be reported until 2016-17 because they were paid after March 31, 2016.
- 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 February 2, 2016, the government announced new ministry structures which are being reflected in this reporting period. As well, any adjustments to payments made after March 31, 2016 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^{(a)(b)}

Reporting Period: For The Year Ended March 31, 2016

(Unaudited)

In dollars

Departments	Supplies, Services and Other Payments	Procurement Card Payments	Total
Advanced Education	52,171,725	2,119,875	54,291,600
Agriculture and Forestry	30,353,496	8,224,121	38,577,617
Culture and Tourism	11,683,214	5,817,095	17,500,310
Economic Development and Trade	6,172,189	1,056,649	7,228,837
Education	42,832,468	1,365,844	44,198,311
Energy	21,045,489	2,067,844	23,113,333
Environment and Parks	197,684,183	10,552,702	208,236,885
Executive Council	3,019,464	914,870	3,934,334
Health	145,385,080	116,523	145,501,603
Human Services	1,527,263,311	6,341,511	1,533,604,821
Indigenous Relations	61,822,710	586,909	62,409,619
Infrastructure	1,656,743,946	458,176	1,657,202,123
Justice and Solicitor General	206,459,364	9,143,474	215,602,838
Labour	17,449,534	2,023,431	19,472,966
Municipal Affairs	15,815,723	1,084,193	16,899,916
Office of the Auditor General	5,997,080	256,816	6,253,896
Office of the Chief Electoral Officer	14,719,536	35,355	14,754,891
Office of the Child and Youth Advocate	5,144,267	115,096	5,259,363
Office of the Ethics Commissioner	120,684	9,764	130,448
Office of the Information and Privacy Commissioner	1,306,263	65,689	1,371,951
Office of the Ombudsman	168,310	4,445	172,756
Office of the Public Interest Commissioner	36,768	17,619	54,387
Seniors and Housing	4,608,874	383,050	4,991,924
Service Alberta	210,987,467	3,586,695	214,574,163
Status of Women	59,455	40,509	99,964
Transportation	1,473,833,986	755,032	1,474,589,019
Treasury Board and Finance	13,798,101	711,699	14,509,800
	<u>5,726,682,687</u>	<u>57,854,988</u>	<u>5,784,537,674</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 assets purchases and payments based on agreements. Excludes non-cash transactions, payments relating to salaries, wages, employment contracts, benefits, travel and debt servicing costs.