

**General Revenue Fund**

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

**For the Nine Months Ended December 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 for the first nine 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.

Grant payments are reported separately in the 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 nine months of 2017-18 will not be reported until the year end because they were paid after December 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.

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 Nine Months Ended December 31, 2017**(Unaudited)*****In dollars***

<b>Departments</b>	<b>Supplies, Services and Other Payments</b>	<b>Procurement Card Payments</b>	<b>Total</b>
Advanced Education	22,700,279	1,145,060	23,845,339
Agriculture and Forestry	63,228,813	5,819,737	69,048,550
Children's Services	198,230,342	1,950,795	200,181,137
Community and Social Services	975,282,171	2,714,232	977,996,403
Culture and Tourism	7,541,354	4,237,458	11,778,812
Economic Development and Trade	9,353,108	1,225,150	10,578,258
Education	30,529,693	883,765	31,413,457
Energy	11,245,439	966,245	12,211,685
Environment and Parks	79,003,789	8,251,321	87,255,110
Executive Council	1,390,682	589,193	1,979,875
Health	134,752,080	116,837	134,868,917
Indigenous Relations	20,209,179	366,817	20,575,996
Infrastructure	975,206,159	433,279	975,639,438
Justice and Solicitor General	389,016,135	7,371,679	396,387,814
Labour	24,171,161	1,200,618	25,371,779
Municipal Affairs	12,957,352	884,603	13,841,955
Office of the Auditor General	5,135,343	200,119	5,335,462
Office of the Chief Electoral Officer	1,930,631	14,900	1,945,530
Office of the Child and Youth Advocate	3,997,974	106,961	4,104,934
Office of the Ethics Commissioner	70,500	10,137	80,638
Office of the Information and Privacy Commissioner	1,007,045	62,715	1,069,760
Office of the Ombudsman	229,253	15,450	244,703
Office of the Public Interest Commissioner	31,071	3,819	34,890
Seniors and Housing	3,494,646	186,526	3,681,171
Service Alberta	193,775,705	2,923,922	196,699,627
Status of Women	179,755	48,544	228,300
Transportation	1,172,537,973	430,846	1,172,968,819
Treasury Board and Finance	11,170,233	755,169	11,925,402
	<b>4,348,377,867</b>	<b>42,915,895</b>	<b>4,391,293,763</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.