

General Revenue Fund

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

For the Six Months Ended September 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 six 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 six months of 2017-18 will not be reported until the third quarter because they were paid after September 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^{(a)(b)}

Reporting Period: For The Six Months Ended September 30, 2017

(Unaudited)

In dollars

Departments	Supplies, Services and Other Payments	Procurement Card Payments	Total
Advanced Education	17,510,924	767,476	18,278,401
Agriculture and Forestry	41,254,240	4,029,816	45,284,057
Children's Services	60,559,100	1,252,198	61,811,298
Community and Social Services	743,788,733	1,755,116	745,543,849
Culture and Tourism	5,601,004	2,731,751	8,332,755
Economic Development and Trade	3,378,461	787,016	4,165,477
Education	22,305,912	519,553	22,825,466
Energy	7,768,947	609,787	8,378,734
Environment and Parks	25,470,445	5,788,540	31,258,985
Executive Council	915,541	355,182	1,270,723
Health	83,979,300	69,072	84,048,372
Indigenous Relations	19,747,345	238,881	19,986,226
Infrastructure	658,289,664	254,382	658,544,047
Justice and Solicitor General	243,495,106	4,805,142	248,300,248
Labour	14,373,055	778,132	15,151,187
Municipal Affairs	8,725,926	606,367	9,332,293
Office of the Auditor General	3,918,088	125,997	4,044,085
Office of the Chief Electoral Officer	1,166,910	10,716	1,177,625
Office of the Child and Youth Advocate	2,765,859	87,302	2,853,161
Office of the Ethics Commissioner	44,677	7,193	51,870
Office of the Information and Privacy Commissioner	602,829	27,493	630,322
Office of the Ombudsman	134,609	12,070	146,679
Office of the Public Interest Commissioner	23,498	3,532	27,030
Seniors and Housing	2,251,676	124,459	2,376,135
Service Alberta	143,984,287	1,905,545	145,889,832
Status of Women	131,672	35,487	167,159
Transportation	723,766,992	272,218	724,039,209
Treasury Board and Finance	7,598,623	532,743	8,131,366
	<u>2,843,553,426</u>	<u>28,493,165</u>	<u>2,872,046,591</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.