

**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, 2018**

	<b>Page</b>
Table of Contents	i
Introduction	ii
Basis of Reporting	ii
Summary of Reported Payments by Department	iv
Reported Supplies, Services, Capital Assets and Other Payments by Department	Part I
Reported Procurement Card Payments by Department	Part II

## **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 during 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 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.

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 2017-18 will not be reported until 2018-19 because they were paid after March 31, 2018.
- 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 inventory of supplies are 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 Year Ended March 31, 2018

(Unaudited)

*In dollars*

Departments	Supplies, Services and Other Payments	Procurement Card Payments	Total
Advanced Education	34,424,805	1,730,090	36,154,895
Agriculture and Forestry	95,231,917	8,232,900	103,464,818
Children's Services	339,712,879	2,632,656	342,345,536
Community and Social Services	1,185,316,242	3,627,386	1,188,943,628
Culture and Tourism	12,188,133	6,210,567	18,398,701
Economic Development and Trade	11,417,105	1,518,842	12,935,946
Education	42,648,672	1,184,835	43,833,507
Energy	15,791,185	1,113,486	16,904,671
Environment and Parks	132,263,833	11,192,564	143,456,397
Executive Council	1,733,347	638,032	2,371,379
Health	170,387,095	152,461	170,539,557
Indigenous Relations	31,148,023	475,014	31,623,037
Infrastructure	1,254,025,095	569,344	1,254,594,438
Justice and Solicitor General	553,086,239	10,946,291	564,032,530
Labour	35,432,967	1,723,835	37,156,802
Municipal Affairs	37,883,707	1,113,812	38,997,519
Office of the Auditor General	5,791,500	308,420	6,099,920
Office of the Chief Electoral Officer	2,656,622	28,597	2,685,219
Office of the Child and Youth Advocate	5,375,648	149,332	5,524,980
Office of the Ethics Commissioner	125,976	18,688	144,663
Office of the Information and Privacy Commissioner	1,446,328	88,743	1,535,071
Office of the Ombudsman	394,328	21,328	415,655
Office of the Public Interest Commissioner	34,067	3,819	37,885
Seniors and Housing	4,561,872	229,463	4,791,335
Service Alberta	279,202,027	4,264,381	283,466,408
Status of Women	248,609	63,584	312,193
Transportation	1,453,445,805	567,617	1,454,013,423
Treasury Board and Finance	17,097,651	1,319,462	18,417,113
	<b>5,723,071,677</b>	<b>60,125,549</b>	<b>5,783,197,226</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.