

**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, 2015**

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## **Introduction**

This report has been prepared pursuant to section 15(c) of the *Fiscal Management 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 2014-15 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 2013-14 are included in this report because they were paid in 2014-15, while certain expenses incurred in 2014-15 will not be reported until 2015-16 because they were paid after March 31, 2015.
- 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.

As well, any adjustments to payments made after March 31, 2015 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<sup>(a)(b)</sup>****Reporting Period:** For The Year Ended March 31, 2015**(Unaudited)*****In dollars***

<b>Departments</b>	<b>Supplies, Services and Other Payments</b>	<b>Procurement Card Payments</b>	<b>Total</b>
Aboriginal Relations	95,189,998	731,277	95,921,276
Agriculture and Rural Development	23,947,677	2,659,842	26,607,519
Culture and Tourism	14,386,522	5,809,459	20,195,981
Education	51,179,969	1,382,691	52,562,660
Energy	21,677,011	2,694,990	24,372,001
Environment and Sustainable Resource Development	248,758,127	14,533,480	263,291,606
Executive Council	2,759,408	875,110	3,634,517
Health	161,351,902	179,152	161,531,055
Human Services	1,511,403,595	7,285,980	1,518,689,575
Infrastructure	1,299,100,697	533,433	1,299,634,131
Innovation and Advanced Education	56,871,442	3,112,536	59,983,978
International and Intergovernmental Relations	6,883,740	881,631	7,765,371
Jobs, Skills, Training and Labour	13,824,394	1,589,321	15,413,715
Justice and Solicitor General	239,780,255	9,265,067	249,045,322
Municipal Affairs	134,927,743	1,376,068	136,303,811
Office of the Auditor General	7,415,900	326,312	7,742,212
Office of the Chief Electoral Officer	3,712,726	52,847	3,765,573
Office of the Child and Youth Advocate	5,353,905	117,124	5,471,028
Office of the Ethics Commissioner	115,101	25,405	140,506
Office of the Information and Privacy Commissioner	1,539,569	65,888	1,605,457
Office of the Ombudsman	268,793	28,074	296,868
Office of the Public Interest Commissioner	92,728	30,351	123,079
Seniors	2,059,544	226,818	2,286,362
Service Alberta	212,520,848	3,948,265	216,469,113
Transportation	1,535,014,055	669,757	1,535,683,812
Treasury Board and Finance	17,927,149	1,067,368	18,994,518
	<u>5,668,062,796</u>	<u>59,468,247</u>	<u>5,727,531,044</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.